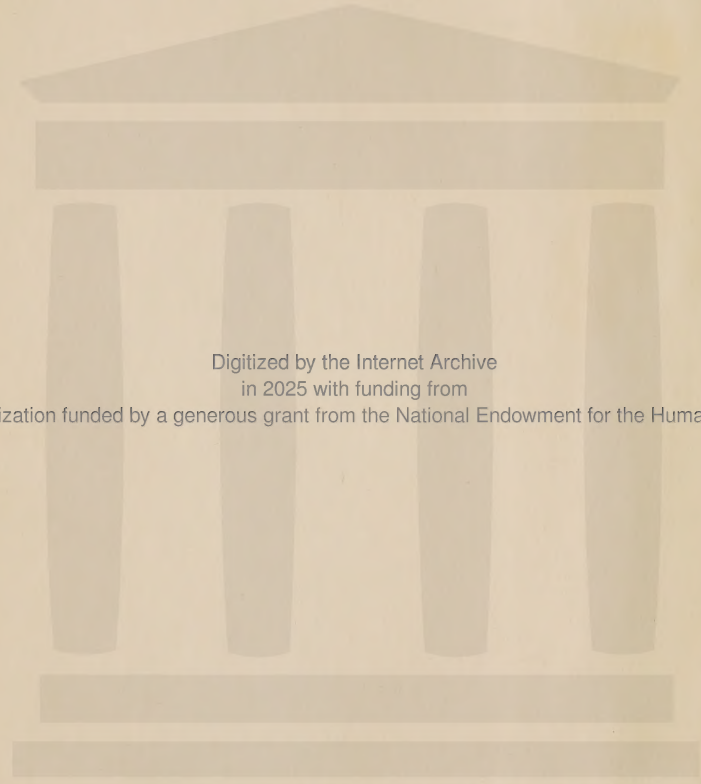

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1942

ANNUAL REPORT

OF THE

CITY COMPTROLLER

OF

JERSEY CITY, N. J.

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FOR THE YEAR ENDING
DECEMBER 31, 1942

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ES F. HUGHES
RGE W. O'NEIL

HUGHES & O'NEIL
CERTIFIED PUBLIC ACCOUNTANTS
921 BERGEN AVENUE
JERSEY CITY, N. J.

JOURNAL SQUARE 2-0266

May 15, 1943.

Hon. Board of Commissioners,
City of Jersey City,
New Jersey.

Dear Sirs:

We have made an examination of the books and accounts of the City of Jersey City for the calendar year 1942 and have submitted our report of the examination with statements covering the City's financial position at the end of the year and its transactions during the year. In connection therewith we examined or tested accounting records of the City and other supporting evidence and obtained information and explanations from officers and employees of the City; we also made a general review of the City's accounting methods and made extensive tests of the records of receipts and disbursements for the year to an extent we deemed appropriate.

Our examination did not include the records of the Board of Education or of the Public Library.

In our opinion, based upon such examination, with the explanations and comments contained in our report, the balance sheets and relative statements of receipts and disbursements taken from our report and included herein fairly present in accordance with the accounting principles prescribed by the Local Government Board, which were consistently applied by the City during the year under review, its position at December 31, 1942 and its receipts and disbursements for the year 1942.

Respectfully submitted,

George W. O'Neil

Registered Municipal Accountant.

DEPARTMENT OF REVENUE AND FINANCE

CITY HALL

JERSEY CITY, N. J.

THUR FOTTERTON
DIRECTOR

May 15, 1943.

Honorable Board of Commissioners,
City of Jersey City, New Jersey.

Sirs:

Submitted herewith is a detailed annual financial report of the City of Jersey City covering the year ended December 31, 1942. Statements included are in agreement with those contained in the report of examination of Hughes & O'Neil, certified public accountants, for the same period, which is on file with the City Clerk and the Department of Local Government, as required by the statutes.

The following comments and explanations are given in order that the statements may be more readily understood and the more important points emphasized.

ASSETS

Current Account

Cash and Investment in Defense Bonds

The current account balances at December 31, 1942, totalled $8,228,454.88, and the investment in Defense Bonds amounted to $100,000.00. After deducting liabilities and reserves, for which cash was necessary for liquidation, a net free cash balance of $7,875,019.66 was available as free and unencumbered surplus revenue. Of this free balance the amount of $2,350,000.00 was appropriated to support the 1943 budget, leaving the remaining balance as a fund to obviate borrowing during the year against anticipated collections.

Taxes Receivable

The sum of $19,437,369.24 was due from delinquent taxpayers as of December 31, 1942. Of this amount $11,361,290.41 was due on account of second class railroad and railroad franchise taxes. The amounts shown as taxes receivable did not include taxes applicable to those properties against which there were unredeemed tax title lien certificates struck off to and held by the City of Jersey City.

All taxes receivable as of the end of the year will become revenue to the City in the year of collection inasmuch as no part of these taxes has been pledged in any way and are reserved for in full.

All taxes accruing to tax liens had been transferred from the taxes receivable account to the tax title liens account as of December 31, 1942. The City continued its policy of full co-operation with taxpayers by granting permission to pay taxes and other liens in convenient installments on bases acceptable to the City.

Tax Title Liens

The amount shown as unredeemed certificates does not include interest which will be added from the date of sale to the date of redemption. Deeds are being acquired as quickly as practicable on those tax title certificates on which the right of redemption by the taxpayer has expired. Inasmuch as full reserves have been established for all tax title liens any collections received from this source will become revenue to the City in the year of collection.

Trust Assessment Account

The net free cash balance at the end of the year amounting to $8,206.85 was appropriated to support the 1943 budget. Inasmuch as there are no obligations in this account, all collections of assets become free cash available to support future budgetary appropriation.

Capital Account

Cash

The cash balance shown of $22,316.41 was made up of unexpended balances to complete improvement authorizations of $17,648.08 and $4,668.33 of free capital surplus which was appropriated to support the 1943 budget.

Bond Cash

This fund is held to provide for general and school bonds due but not presented at December 31, 1942.

Sinking Fund Assets

The funds are held by the Sinking Fund Commission to provide for the amortization of general and school term bonds included in the total general and school bonds outstanding. A separate audit report issued by the Sinking Fund Commission as of December 31, 1942, shows that these funds have been conservatively administered by the Commission. It will be noted also from that report that all assets of the funds are in the form of cash or investments in bonds of the City of Jersey City. At December 31, 1942, the assets of the general and school sinking funds were in excess of the requirements to amortize general and school term bonds as follows:

General	$431,097.95
School	207,224.40
Total	$638,322.35

Deferred Charges to Future Taxation

As of December 31, 1942, the amount of $45,446,474.69 is shown as the amount to be raised by taxation in subsequent budgets for outstanding bonds. Of this amount $36,893,551.44 represents general bonds and $8,552,923.25 is for school bonds. As this bonded debt is provided for by budgetary appropriations or increments to the sinking funds, the account "Deferred Charges to Future Taxation" is correspondingly reduced. Increases are effected at the time improvement authorizations are ordained and financed by the issuance of bonds or notes.

Foreclosed Liens and Property Acquired by Deed

This item represents the cost to the City of Jersey City of acquiring deeds to properties against which tax title lien certificates were struck off to the City in previous tax sales.

Mortgages Receivable

This item represents the unpaid amount of mortgages taken by the City in part payment of the sale prices of foreclosed liens or property acquired by deed.

LIABILITIES

Current Account

Reserved from Current Account Cash

Vouchers shown as payable were liquidated by cash payments in the early part of 1943.

The amount of $1,130.00 stated for tax revenue notes was reserved to retire 6% tax revenue notes of 1933 due March 1, 1934, not presented for payment. Reserves payable for balances of appropriations are to provide for the estimated uncompleted commitments of 1942 and were set up by charges to the budgetary appropriation accounts for the year.

Floating Debt

The City did not borrow any money for the purpose of financing current operations during 1943.

Cash Basis Operation

Charges against the 1942 budget appropriations were completely liquidated by cash payments or reserves out of cash balances. All State and County taxes and reserves were paid when due and adequate provision was made for all known or estimated outstanding items.

WATER DEPARTMENT COMMENTS

The following comments refer to and are based upon the Water Department statements contained herein, prepared in accordance with the classification of amounts and accounting prescribed by the Local Government Commission (Cash Basis), and not upon the statements prepared in accordance with the Public Utility Commission of the State of New Jersey (Accrual Basis).

Financial

The Water Department had a cash balance of $641,524.79 as of December 31, 1942, out of which there was reserved for current obligations the amount of $149,579.47, leaving a balance of $491,945.32, which represented surplus revenue available in cash. Of this cash surplus revenue there was appropriated the amount of $290,000.00 to support the 1943 budget of the City of Jersey City, leaving the remaining balance as an operating fund.

Amortization and depreciation have been provided in accordance with the policy of providing either 1½% of the fixed assets or the total serial bonds maturing during the year, whichever is the greater. The amount of $367,797.38 was provided from the earnings of 1942 and represented 1½% of the fixed assets.

All bond interest and principal payments have been made during the year through the use of the water account cash.

General

Jersey City's water supply is a complete gravity system; no pumping is necessary and, as pumping expenses are usually one of the largest expenses in the operation of a water system, Jersey City is fortunate in being able to eliminate this expense by reason of the geographic position of its main water dam located at Boonton, New Jersey. The water supply is drawn from the largest water shed in the State, and, in addition to the present reservoir, the City owns Split Rock Pond. At the small cost of less than $500,000, a dam could be constructed which would almost double the available water supply for future needs. Split Rock Pond is located above the main water dam at Boonton, New Jersey, and when it becomes necessary, the City will construct the required dam to complete this additional reservoir from which water can be drawn by gravity into the main water dam at Boonton. At the present time the water supply is more than that required for the City of Jersey City and the Water Department supplies Hoboken and several other municipalities along our pipe line with their full water requirements.

Jersey City has the lowest water rate in the State and one of the lowest of any city of over 100,000 population in the United States. The domestic rate is ninety cents per thousand cubic feet. There is no fixed service charge or minimum consumption charge of any kind.

The low rate for water in Jersey City is brought to your attention so that cognizance will be taken of the fact that potentially the Water Department of Jersey City will be self-sustaining even though operating costs should increase considerably, as there is plenty of room for the increase in rates for water sold and yet keep the rate considerably below comparable water service throughout the State and country.

Very truly yours,

Arthur Patterson

Director of Revenue and Finance
and Comptroller.

CURRENT ACCOUNT

COMPARATIVE BALANCE SHEETS

as at

December 31, 1942 and December 31, 1941

ASSETS	Reference	December 31, 1942	December 31, 1941	Increase or Decrease*
Cash	"A-6"	$ 8,228,454.88	$ 6,379,748.33	$1,848,706.55
U. S. A. Defense Bonds 2½% Series "G" due 1954	"A-6"	100,000.00	.....	100,000.00
SUB-TOTALS		$ 8,328,454.88	$ 6,379,748.33	$1,948,706.55
Taxes Receivable (Real, Personal and Railroad)	"A-7"	19,437,369.24	24,900,785.18	5,463,415.94*
Tax Title Liens—Deeds	"A-9"	.....	1,004,993.16	1,004,993.16*
Tax Title Liens—Certificates	"A-9"	21,950,867.48	15,851,617.65	6,099,269.83
Mortgages Receivable	"A-10"	.....	20,972.50	20,972.50*
Cash—Food Stamp Plan	"A-16"	75,400.00	62,354.00	13,046.00
Due from Municipal Food Stamp Administration	"A-16"	24,600.00	37,646.00	13,046.00*
Accounts Receivable from Various Bureaus for Income Collected or Accrued not Deposited with City Treasurer	Contra	28,705.03	3,648.05	25,056.98
		$49,845,396.63	$48,261,764.87	$1,583,651.76

LIABILITIES				
Vouchers Payable	"A-6"	$ 288,475.94	$ 281,896.23	$ 6,579.71
Tax Revenue Notes	"A-11"	1,130.00	1,415.00	285.00*
Prepayments of Taxes	"A-6"	1,319.09	.....	1,319.09
Due Water Department	"A-12"	818.21	2,410.06	1,591.85*
Due Trust Assessment Account	"A-12"	4,367.19	1,391.34	2,975.85
RESERVES PAYABLE				
Balances of Appropriations	"A-13"	70,176.39	69,033.86	1,142.53
Miscellaneous Deposits, etc.	"A-14"	73,456.96	24,620.01	48,836.95
Unexpended Balances of Dedicated Revenues	"A-17"	13,691.44	30.50	13,660.94
Surplus Revenue—In Cash	"A-1"	7,875,019.66	5,998,951.33	1,876,068.33
SUB-TOTALS		$ 8,328,454.88	$ 6,379,748.33	$1,948,706.55
Special Tax Notes	"A-11"	.....	73,887.81	73,887.81*
Reserve of Delinquent Taxes	"A-15"	19,437,369.24	24,826,897.37	5,389,528.13*
Reserve of Tax Title Liens	"A-9"	21,950,867.48	16,856,610.81	5,094,276.67
Reserve of Mortgages Receivable	"A-10"	.....	20,972.50	20,972.50*
Reserve of Revolving Fund—Food Stamp Plan	No Change	100,000.00	100,000.00	.....
Reserve of Accounts Receivable from Various Bureaus for Income Collected or Accrued not Deposited with City Treasurer	Contra	28,705.03	3,648.05	25,056.98
		$49,845,396.63	$48,261,764.87	$1,583,651.76

SURPLUS REVENUE IN CASH
JANUARY 1 TO DECEMBER 31, 1942

	Reference		
Unexpended Balances of 1942 General Appropriations	"A-4"		$1,248,848.83
Deficit of General Budgetary Revenues Estimated	"A-2"	$4,660,211.11	
Less: 1942 Appropriation for Reserve of Uncollected Taxes included in Current Taxes Levied	"A-4"	7,862,321.43	
Actual Excess of Collections over General Budgetary Revenues Estimated			3,202,110.32
Revenues not Anticipated	"A-3"		108,851.99
Old Outstanding, Warrants Cancelled	"A-6"		17.93
Reserves of Appropriations Cancelled	"A-13"		28,301.76
			$4,588,130.83
Less: Retirement of Bonds due in 1943 as provided by Chapter 240, P. L. 1940		$ 355,000.00	
Interest and Premium thereon	"A-6"	7,062.50	362,062.50
Resulting from all operations of 1942			$4,226,068.33
Balance—January 1, 1942	"A"	$5,998,951.33	
Appropriated to support 1942 General Budget	"A-2"	2,350,000.00	3,648,951.33
Balance—December 31, 1942	"A"		$7,875,019.66

STATEMENT OF BUDGETARY REVENUES ESTIMATED
JANUARY 1 TO DECEMBER 31, 1942

GENERAL REVENUES	Budget Estimates As Adopted	Adjustments Plus	Budget Estimates after Adjustments	Realized	Excess or Deficit*
Surplus Revenue Cash Appropriated	$ 2,350,000.00	$	$ 2,350,000.00	$ 2,350,000.00	$ .....
Miscellaneous Revenues					
Bus Receipts Tax	$ 139,000.00	$	$ 139,000.00	$ 188,820.26	$ 49,820.26
Hack Licenses	1,000.00	.....	1,000.00	1,060.00	60.00
Marriage Licenses	6,000.00	.....	6,000.00	8,448.00	2,448.00
Exhibition Licenses	4,000.00	.....	4,000.00	4,811.80	811.80
Trade Licenses and Vendors' Plates	4,000.00	.....	4,000.00	3,469.63	530.37*
Beverage Licenses	350,000.00	.....	350,000.00	352,068.89	2,068.89
District Court Fees	29,000.00	.....	29,000.00	30,092.95	1,092.95
Search Fees	2,500.00	.....	2,500.00	3,020.75	520.75
Health Bureau Permits	8,500.00	.....	8,500.00	5,050.30	3,449.70*
Combustible Bureau Permits	5,500.00	.....	5,500.00	6,746.00	1,246.00
Building Bureau Permits	6,500.00	.....	6,500.00	5,358.00	1,142.00*
Sewer and Street Opening Permits	6,000.00	.....	6,000.00	5,560.80	439.20*
Receipts from Jersey City Medical Center	800,000.00	.....	800,000.00	842,799.50	42,799.50
Special Privileges	22,000.00	.....	22,000.00	24,436.29	2,436.29
Hudson & Manhattan R. R. (Grove St.)	5,000.00	.....	5,000.00	5,000.00	.....
South Cove Rentals	20,000.00	.....	20,000.00	24,714.72	4,714.72
Howell St. Dock Wharfage	2,000.00	.....	2,000.00	6,318.98	4,318.98
Pier B. Wharfage	27,500.00	.....	27,500.00	22,687.50	4,812.50*
From Care of Lawns, etc.	900.00	.....	900.00	669.00	231.00*
Criminal Court Fines	3,000.00	.....	3,000.00	5,407.03	2,407.03
Interest and Costs on Taxes	400,000.00	.....	400,000.00	464,720.89	64,720.89
Franchise Taxes	420,000.00	.....	420,000.00	452,253.68	32,253.68
Gross Receipts Taxes	480,000.00	.....	480,000.00	510,368.84	30,368.84
Water Department Surplus (Operations of Current Year)	75,000.00	.....	75,000.00	75,000.00	.....
Special Items					
Trust Surplus Cash	15,189.48	.....	15,189.48	15,189.48	.....
Capital Surplus Cash	5,013.27	.....	5,013.27	5,013.27	.....
Water Department Surplus (Prior Years Operations)	165,000.00	.....	165,000.00	165,000.00	.....
Total Miscellaneous Revenues	$ 3,002,602.75	$	$ 3,002,602.75	$ 3,234,086.56	$ 231,483.81
Taxes of Prior Levies					
Delinquent Tax Collections	$ 3,500,000.00	$	$ 3,500,000.00	$ 4,155,711.23	$ 655,711.23
Tax Title Lien Collections	275,000.00	.....	275,000.00	895,353.23	620,353.23
Current Taxes	31,449,285.70	32,822.85	31,482,108.55	25,314,349.17	6,167,759.38*
	$40,576,888.45	$ 32,822.85	$40,609,711.30	$35,949,500.19	$4,660,211.11*

"A-1" —	$ 2,350,000.00	"A-1"
"A-6" —	3,234,086.56	
"A-9" —	842,731.07	
"A-15" —	4,155,711.23	
"A-15" —	25,314,349.17	
"A-6" —	52,622.16	
	$35,949,500.19	

REVENUES NOT ANTICIPATED
JANUARY 1 TO DECEMBER 31, 1942

		Realized
Revenue from Tax Title Deed Properties		$ 27,181.64
Sundry Departments		3,999.09
Mothers' Institute		388.02
Damages to City Property		2,097.82
Laundry Licenses		4,825.00
Barbers' Licenses		730.00
Inspection of Dairies		5,590.15
Inspection of Health		98.30
Advertising Tax Sales		298.75
1936 and Prior Personal Taxes Collected		15,715.98
Refunds of State Gasoline Tax		7,615.83
Abandoned Cars		670.00
Restaurant Licenses		1,830.00
Advertising Ordinances		635.00
Special Police Permits		1,820.00
Health Violations		1,636.98
Costs of Court (Law Department)		433.02
Accrued Interest on Bond Sales		417.00
Bond Reconversions		84.00
Rental of Buildings—Medical Center		4,391.40
Revenues from Roosevelt Stadium		2,026.16
State Participation—Lighting Route No. 1		2,565.87
Municipal Relief		827.50
Interest on Bank Deposits		907.70
Bus Hire—W. P. A. Projects		3,944.50
Unclaimed Money of Prisoners		219.81
State of New Jersey—Sewing Room Project		1,361.87
Interest on Investments—U. S. A. Defense Bonds Series "G"		1,875.00
Interest on Investments—U. S. A. Certificates of Indebtedness		2,739.70
Jersey City Housing Authority		909.72
Refunds of Railroad Tax Advertising		457.04
Certified Copies of Marriage Licenses		47.50
Interest on Special Assessments		441.34
Interest on Mortgages		310.59
Profits on Sales of Deeds		1,499.71
SUB-TOTAL	("A-6")	$ 100,591.99
Mortgage Collections	("A-6")	8,260.00
TOTAL		$ 108,851.99

"A-1"

SUMMARY STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

JANUARY 1 TO DECEMBER 31, 1942

	Reference	Budget Appropriations as Adopted	Adjustments Plus	Budget Appropriations after Adjustment	Transfers Plus	Transfers Minus	Available	Cash Plus Vouchers Outstanding	Expended By Journal	Reserved	Unexpended Balances
ERAL APPROPRIATIONS											
DEPARTMENTAL											
Department of Public Affairs	"A-4a"	$ 3,461,929.50	$	$ 3,461,929.50	$ 24,600.00	$ 56,600.00	$ 3,429,929.50	$ 2,907,378.57	$	$13,728.09	$ 508,822.84
Department of Revenue and Finance	"A-4a"	1,757,227.00	.....	1,757,227.00	114,639.33	114,639.33	1,757,227.00	1,588,124.12	.....	.....	169,102.88
Department of Public Works	"A-4a"	1,764,367.50	.....	1,764,367.50	2,800.00	2,800.00	1,764,367.50	1,617,067.61	.....	9,000.00	138,299.89
Department of Public Safety	"A-4a"	5,746,589.02	.....	5,746,589.02	38,000.08	38,000.08	5,746,589.02	5,548,635.67	.....	9,840.48	188,112.87
Department of Parks and Public Property	"A-4a"	783,380.80	.....	783,380.80	47,700.00	15,700.00	815,380.80	764,689.18	.....	37,607.82	13,083.80
Contingent Expenses—All Departments		50,000.00	.....	50,000.00	.....	.....	50,000.00	44,815.49	.....	.....	5,184.51
DEBT SERVICE											
Maturing Serial Bonds—General		2,217,000.00	.....	2,217,000.00	.....	.....	2,217,000.00	2,217,000.00	.....	.....	.....
Sinking Fund Requirements—General		14,489.66	.....	14,489.66	.....	.....	14,489.66	14,489.66	.....	.....	.....
Interest on Bonds—General		1,713,906.26	.....	1,713,906.26	.....	.....	1,713,906.26	1,713,906.26	.....	.....	.....
Interest on Special Tax Notes		2,600.00	.....	2,600.00	.....	.....	2,600.00	1,357.96	.....	.....	1,242.04
Interest on Bond Anticipation Notes		25,000.00	.....	25,000.00	.....	.....	25,000.00	.....	.....	.....	25,000.00
Interest on Tax Anticipation Notes		100,000.00	.....	100,000.00	.....	.....	100,000.00	.....	.....	.....	100,000.00
Down Payments on Capital Improvements		100,000.00	.....	100,000.00	.....	.....	100,000.00	.....	.....	.....	100,000.00
Maturing Serial Bonds—School		446,000.00	.....	446,000.00	.....	.....	446,000.00	446,000.00	.....	.....	.....
Sinking Fund Requirements—School		12,465.39	.....	12,465.39	.....	.....	12,465.39	12,465.39	.....	.....	.....
Interest on Bonds—School		485,535.00	.....	485,535.00	.....	.....	485,535.00	485,535.00	.....	.....	.....
Deficit in 1941 Revenues—General and School Sinking Funds		1,920.12	.....	1,920.12	.....	.....	1,920.12	1,920.12	.....	.....	.....
Local School Tax		5,576,706.95	.....	5,576,706.95	.....	.....	5,576,706.95	5,576,706.95	.....	.....	.....
County Tax		6,754,083.64	30,212.91	6,784,296.55	.....	.....	6,784,296.55	6,784,296.55	.....	.....	.....
State School Tax		1,701,366.18	2,609.94	1,703,976.12	.....	.....	1,703,976.12	1,703,976.12	.....	.....	.....
Reserve for Uncollected Taxes		7,862,321.43	.....	7,862,321.43	.....	.....	7,862,321.43	.....	7,862,321.43	.....	.....
TOTALS		$40,576,888.45	$ 32,822.85	$40,609,711.30	$227,739.41	$227,739.41	$40,609,711.30	$31,428,364.65	$7,862,321.43	$70,176.39	$1,248,848.83
								"A-6"	"A-1"	"A-13"	"A-1"

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

DEPARTMENT OF PUBLIC AFFAIRS	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Reserved	Unexpended Balance
Executive Office							
Salaries and Wages:							
Mayor	$ 8,000.00	$	$	$ 8,000.00	$ 7,999.92	$	$ .08
Deputy Director	7,000.00	.....	.....	7,000.00	6,999.84	.....	.16
Secretary	6,500.00	.....	.....	6,500.00	6,499.92	.....	.08
Chief Stenographer	5,000.00	.....	.....	5,000.00	4,895.75	.....	104.25
Stenographers	4,000.00	1,000.00	.....	5,000.00	4,722.05	.....	277.95
Other Expenses:							
Memorial Day Celebration	2,500.00	.....	.....	2,500.00	2,431.50	.....	68.50
Printing, Stationery and Supplies	1,000.00	.....	.....	1,000.00	.....	.....	1,000.00
Jersey City Medical Center							
Salaries and Wages:							
Administrative:							
Medical Director	9,000.00	.....	.....	9,000.00	9,000.00	.....	.....
Officers and Employees	69,175.25	.....	7,100.00	62,075.25	61,336.77	.....	738.48
Professional Care of Patients:							
Nurses and Other Employees	450,300.00	.....	45,000.00	405,300.00	401,540.10	.....	3,759.90
Ambulance Corps:							
Chauffeurs and Ambulance Drivers	7,280.00	100.00	.....	7,380.00	7,300.90	.....	79.10
Housekeeping:							
Matron and Other Employees	284,719.25	20,000.00	.....	304,719.25	304,599.27	.....	119.98
Kitchen:							
Steward and Other Employees	207,110.25	.....	.....	207,110.25	183,505.25	.....	23,605.00
Laundry:							
Foreman and Other Employees	125,953.00	.....	.....	125,953.00	125,747.44	.....	205.56
Power House:							
Chief Engineer and Other Employees	88,593.75	.....	.....	88,593.75	72,449.38	.....	16,144.37
Other Expenses:							
Administrative Expenses:							
Stationery, Printing, Office Supplies	63,500.00	.....	.....	63,500.00	52,383.15	.....	11,116.85
Professional Care of Patients:							
Medical and Surgical Supplies and Other Miscellaneous Items of Maintenance	253,500.00	.....	3,000.00	250,500.00	233,818.45	445.00	16,236.55
Department Expenses:							
Housekeeping, Kitchen, Dry Goods, Laundry and Other Miscellaneous Items of Maintenance	109,000.00	.....	.....	109,000.00	97,509.16	428.90	11,061.94
Steward's Department:							
Bread, Rolls, Milk, Groceries, etc.	463,500.00	.....	.....	463,500.00	461,792.14	8.33	1,699.53
General House and Property Expenses:							
Fuel, Light, Ice, Ambulances, Automobiles, Tires, Tubes and Other Miscellaneous Items of Maintenance	280,800.00	3,000.00	.....	283,800.00	281,450.13	94.86	2,255.01
Steam Cleaning of Buildings	4,000.00	.....	.....	4,000.00	1,253.19	.....	2,746.81
New Equipment	9,498.00	.....	.....	9,498.00	4,743.57	.....	4,754.43

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Expended by Reserved	Unexpended Balances
DEPARTMENT OF PUBLIC AFFAIRS (Continued)							
Health Bureau, Sanitary Division							
Salaries and Wages:							
Health Officer, Inspectors and Other Employees	$ 105,467.50	$	$ 1,000.00	$ 104,467.50	$ 95,701.84	$	$ 8,765.66
Other Expenses	22,775.00	.....	.....	22,775.00	21,647.16	674.00	453.84
Medical Division							
Salaries and Wages:							
Chief Medical Officer, Inspectors, Nurses and Other Employees	87,773.75	.....	.....	87,773.75	86,892.02	.....	881.73
Other Expenses	5,500.00	.....	.....	5,500.00	3,609.69	.....	1,890.31
Division of Social Hygiene							
Salaries and Wages:							
Medical Director and Other Employees	13,600.00	.....	.....	13,600.00	13,599.60	.....	.40
Other Expenses	400.00	.....	.....	400.00	397.31	.....	2.69
Division of Communicable Diseases							
Other Expenses	15,000.00	.....	.....	15,000.00	9,575.37	.....	5,424.63
Division of Child Hygiene, Mothers' Institute and 12 Infant Welfare Stations							
Salaries and Wages:							
Chief of Division, Medical Inspectors, Nurses and Other Employees	94,738.75	.....	.....	94,738.75	90,270.18	.....	4,468.57
Other Expenses	15,000.00	.....	.....	15,000.00	14,591.73	2.00	406.27
Bureau of Municipal Relief							
Salaries and Wages:							
Superintendent, Investigators and Other Employees	38,000.00	.....	.....	38,000.00	37,616.36	.....	383.64
Other Expenses:							
Relief of Poor	44,000.00	.....	.....	44,000.00	6,436.85	.....	37,563.15
Printing, Stationery and Other Miscellaneous Items of Maintenance—							
Rent 75 Montgomery Street	8,000.00	.....	.....	8,000.00	7,077.48	.....	922.52
Mandatory Contribution for Direct Relief	325,000.00	.....	.....	325,000.00	.....	.....	325,000.00
Mandatory Contribution for Administration	70,000.00	.....	.....	70,000.00	68,708.67	.....	1,291.33
Bus Hire for W. P. A. Projects	40,000.00	.....	.....	40,000.00	16,110.44	.....	23,889.56
W. P. A. Requirements	75,000.00	.....	.....	75,000.00	62,392.67	12,075.00	532.33
Building Inspection Bureau							
Salaries and Wages:							
Superintendent, Inspectors and Clerks	40,345.00	.....	500.00	39,845.00	39,107.26	.....	737.74
Other Expenses:							
Printing, Stationery, Incidentals	1,400.00	500.00	.....	1,900.00	1,666.06	.....	233.94
TOTAL FOR DEPARTMENT OF PUBLIC AFFAIRS (Reference "A-4")	$3,461,929.50	$ 24,600.00	$ 56,600.00	$3,429,929.50	$2,907,378.57	$ 13,728.09	$508,822.84

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

DEPARTMENT OF REVENUE AND FINANCE	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Reserved	Unexpended Balance
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$	$ .....
Deputy Director	7,000.00	.....	.....	7,000.00	7,000.00	.....	.....
Secretary	5,000.00	.....	.....	5,000.00	4,923.59	.....	76.41
Clerk and Stenographers	5,100.00	1,000.00	.....	6,100.00	6,016.63	.....	83.37
Cost of Tax Billing and Collection	19,000.00	.....	19,000.00	.....	.....	.....	.....
Other Expenses:							
Gross Receipts Tax Litigation	25,000.00	.....	17,000.00	8,000.00	6,041.00	.....	1,959.00
Cost of Foreclosure of Title Liens	50,000.00	.....	15,000.00	35,000.00	33,992.27	.....	1,007.73
Municipal Publicity and Advertising	10,000.00	.....	8,000.00	2,000.00	1,258.66	.....	741.34
Railroad Tax Litigation, Real Estate and Personal Property Appraisals	100,000.00	32,000.00	.....	132,000.00	131,799.31	.....	200.69
Refund of Taxes	125,000.00	.....	.....	125,000.00	.....	.....	125,000.00
Printing, Stationery, Miscellaneous Supplies	60,000.00	29,000.00	.....	89,000.00	88,870.48	.....	129.52
Industrial and Other Advertising	25,000.00	.....	4,500.00	20,500.00	15,035.08	.....	5,464.92
Cost of Levying and Collecting Personal Taxes	35,000.00	.....	25,000.00	10,000.00	9,037.43	.....	962.57
Cost of Tax Sale	30,000.00	.....	4,000.00	26,000.00	19,893.61	.....	6,106.39
City Collector's Office							
Salaries and Wages:							
City Collector	6,000.00	.....	.....	6,000.00	6,000.00	.....	.....
Chief Clerk and Other Employees	73,302.00	10,000.00	.....	83,302.00	82,669.45	.....	632.55
Bureau of Tax Assessments							
Salaries and Wages:							
Board of Tax Assessors	42,500.00	.....	.....	42,500.00	41,234.30	.....	1,265.70
Secretary	4,000.00	.....	.....	4,000.00	4,000.00	.....	.....
Executive Clerk and Other Employees	78,250.00	.....	.....	78,250.00	76,605.29	.....	1,644.71
City Comptroller's Office							
Salaries and Wages:							
City Comptroller	10,000.00	.....	.....	10,000.00	10,000.00	.....	.....
Deputy Comptroller and Legal Assistant	7,000.00	.....	.....	7,000.00	7,000.00	.....	.....
Chief Clerk and Other Employees	42,400.00	5,000.00	.....	47,400.00	46,107.39	.....	1,292.61
City Treasurer's Office							
Salaries and Wages:							
Deputy Treasurer	5,500.00	.....	.....	5,500.00	5,500.00	.....	.....
Cashiers and Other Employees	8,000.00	1,000.00	.....	9,000.00	8,657.83	.....	342.17
Miscellaneous							
Other Expenses:							
Municipal Water Service	75,000.00	.....	.....	75,000.00	75,000.00	.....	.....
New Accounting Machinery	10,000.00	.....	.....	10,000.00	3,321.00	.....	6,679.00
Public Library	288,660.00	.....	.....	288,660.00	288,660.00	.....	.....
Rental First and Second District Courts	16,000.00	.....	.....	16,000.00	15,999.96	.....	.04
Jersey City Municipal Pension Commission	145,000.00	.....	.....	145,000.00	145,000.00	.....	.....

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

DEPARTMENT OF REVENUE AND FINANCE (Continued)	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Expended by Reserved	Unexpended Balance
City Clerk's Office							
Salaries and Wages:							
City Clerk	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$	$
Clerks	70,925.00	2,000.00		72,925.00	72,103.87		821.13
Other Expenses:							
Printing, Stationery and Other Miscellaneous Supplies	23,500.00	11,500.00		35,000.00	34,506.12		493.88
Primary and General Election Expenses	40,000.00	17,000.00		57,000.00	56,728.53		271.47
Advertising Ordinances—Board of Commissioners and Signs and Alterations	2,000.00			2,000.00	881.04		1,118.96
Refunds of Beverage Licenses	3,000.00			3,000.00	2,988.00		12.00
Purchasing Department							
Salaries and Wages:							
Purchasing Agent	5,000.00			5,000.00	4,999.92		.08
Storekeeper, Clerks and Other Employees	20,050.00			20,050.00	18,739.37		1,310.63
Other Expenses	1,800.00			1,800.00	1,737.98		62.02
Legal and Judicial—Law Department							
Salaries and Wages:							
Corporation Counsel	12,500.00			12,500.00	12,499.92		.08
Assistants to Corporation Counsel	59,500.00	239.33		59,739.33	59,739.33		
Clerks and Other Employees	30,000.00		139.33	29,860.67	29,782.05		78.62
Other Expenses	5,000.00	1,300.00		6,300.00	6,136.97		163.03
First District Court							
Salaries and Wages:							
Judge	6,600.00			6,600.00	6,600.00		
Clerks and Other Employees	25,910.00			25,910.00	25,900.08		9.92
Other Expenses	1,750.00	100.00		1,850.00	1,804.95		45.05
Second District Court							
Salaries and Wages:							
Judge	6,600.00			6,600.00	6,600.00		
Clerks and Other Employees	26,010.00			26,010.00	25,800.16		209.84
Other Expenses	1,500.00	500.00		2,000.00	1,971.58		28.42
Labor Bureau							
Salaries and Wages:							
Employment Examiner	3,500.00			3,500.00	3,499.92		.08
Clerks and Other Employees	2,285.00			2,285.00	2,272.50		12.50
Jitney Traffic Bureau							
Salaries and Wages:							
Supervisors, Clerks and Other Employees	25,350.00			25,350.00	24,820.61		529.39
Other Expenses	500.00			500.00	495.00		5.00
Sinking Fund Commission							
Salaries and Wages:							
Secretary	1,000.00			1,000.00	999.84		.16
Other Expenses:							
Printing and Stationery	300.00			300.00	15.00		285.00
Custodian Charges	125.00			125.00			125.00

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Expended by Reserved	Unexpended Balance
DEPARTMENT OF REVENUE AND FINANCE (Continued)							
Board of Adjustment							
Salaries and Wages:							
Secretary, Clerks and Investigators	$ 5,310.00	$	$	$ 5,310.00	$ 4,827.66	$	$ 482.34
Other Expenses	500.00			500.00	426.29		73.71
Department of Supervision of Accounts							
Salaries and Wages:							
Examiner of Accounts and Other Employees	19,000.00		14,000.00	5,000.00	3,559.47		1,440.53
Other Expenses	20,000.00	4,000.00		24,000.00	21,978.68		2,021.32
Real Estate Department (Tax Titles acquired by Purchase of Foreclosure and Receiverships)							
Other Expenses	15,000.00		8,000.00	7,000.00	1,086.00		5,914.00
TOTAL FOR DEPARTMENT OF REVENUE AND FINANCE (Reference "A-4")	$1,757,227.00	$114,639.33	$114,639.33	$1,757,227.00	$1,588,124.12	$	$169,102.88
DEPARTMENT OF PUBLIC WORKS							
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$	$
Deputy Director	5,000.00			5,000.00	4,999.92		.08
Chief Clerk and Other Employees	28,500.00	1,800.00		30,300.00	30,149.91		150.09
Other Expenses	3,000.00			3,000.00	2,864.96		135.04
Engineering Bureau							
Salaries and Wages:							
Chief Engineer and Other Employees	49,791.25	1,000.00		50,791.25	49,903.08		888.17
Other Expenses	5,000.00			5,000.00	4,669.77		330.23
Bureau of Street Lighting							
Salaries and Wages:							
Inspectors and Utilitymen	5,072.50			5,072.50	4,960.00		112.50
Other Expenses:							
Municipal Street Lighting (Contract)	290,000.00			290,000.00	241,559.97		48,440.03
Printing, Stationery and Supplies	500.00			500.00	447.25		52.75
Bureau of Health and Sanitation							
Salaries and Wages:							
Inspectors and Assistants	18,263.75			18,263.75	14,284.42		3,979.33
Other Expenses:							
Removal of Ashes and Garbage (Contract)	480,300.00			480,300.00	480,300.00		
Printing, Stationery and Supplies	1,500.00			1,500.00	1,287.61		212.39
Bureau of Cleaning Sewers and Basins							
Salaries and Wages:							
Superintendent and Other Employees	52,828.50		2,800.00	50,028.50	48,817.27		1,211.23
Other Expenses	6,500.00			6,500.00	5,933.85		566.15
Street Cleaning Bureau							
Salaries and Wages:							
Superintendent and Other Employees	383,152.25			383,152.25	368,414.53		14,737.72
Snow Removal	20,000.00			20,000.00	2,274.05		17,725.95
Other Expenses:							
Repairs and Miscellaneous Items	50,000.00			50,000.00	46,882.95		3,117.05
Snow Removal	30,000.00			30,000.00	1,997.12		28,002.88

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Expended by Reserved	Unexpended Balance
DEPARTMENT OF PUBLIC WORKS (Continued)							
Bureau of Assessments							
Salaries and Wages:							
Commissioners	$ 12,000.00	$	$	$ 12,000.00	$ 11,793.26	$	$ 206.74
Secretary	4,000.00	.....	.....	4,000.00	4,000.00	.....	.....
Other Expenses	150.00	.....	.....	150.00	116.95	.....	33.05
Bureau of Street Repairs							
Salaries and Wages:							
Asphalt Repairs and Improvements to Streets	248,309.25	.....	.....	248,309.25	232,925.32	.....	15,383.93
Other Expenses:							
Miscellaneous Supplies, Repairs and Improvements to Streets	60,500.00	.....	.....	60,500.00	48,509.51	9,000.00	2,990.49
Bureau of Motor Vehicles							
Other Expenses	2,500.00	.....	.....	2,500.00	2,475.91	.....	24.09
TOTAL FOR DEPARTMENT OF PUBLIC WORKS (Reference "A-4")	$1,764,367.50	$ 2,800.00	$ 2,800.00	$1,764,367.50	$1,617,067.61	$ 9,000.00	$138,299.89
DEPARTMENT OF PUBLIC SAFETY							
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$	$ .....
Deputy Director	6,000.00	.....	.....	6,000.00	6,000.00	.....	.....
Secretary	4,500.00	.....	.....	4,500.00	4,500.00	.....	.....
Stenographer	3,700.00	.08	.....	3,700.08	3,700.08	.....	.....
Other Expenses	7,000.00	.....	.....	7,000.00	3,599.33	.....	3,400.67
Police Department							
Salaries and Wages:							
Chief of Police and Deputies	23,000.00	.....	.....	23,000.00	23,000.00	.....	.....
Inspectors	42,000.00	.....	.....	42,000.00	42,000.00	.....	.....
Captains	60,000.00	.....	.....	60,000.00	60,000.00	.....	.....
Lieutenants, Detectives, Patrolmen and Other Employees	2,922,967.50	.....	23,000.00	2,899,967.50	2,847,072.84	.....	52,894.66
Other Expenses:							
Police Pensions	410,000.00	20,000.00	.....	430,000.00	421,000.00	.....	9,000.00
Fuel, Light and Other Miscellaneous Items of Maintenance	141,000.00	.....	.....	141,000.00	138,070.42	1,447.48	1,482.10
Local Defense	180,000.00	.....	.....	180,000.00	117,368.59	.....	62,631.41
Detention Home for Juveniles	2,000.00	.....	.....	2,000.00	2,000.00	.....	.....
New Equipment	10,000.00	3,000.00	.....	13,000.00	4,086.00	8,368.88	545.12
Criminal Courts							
Salaries and Wages:							
Judges	21,000.00	.....	.....	21,000.00	21,000.00	.....	.....
Court Clerks and Other Employees	25,450.00	.....	.....	25,450.00	19,452.02	.....	5,997.98
Other Expenses	700.00	.....	.....	700.00	549.95	.....	150.05
Amusement Bureau							
Salaries and Wages:							
Inspector	2,750.00	.....	.....	2,750.00	.....	.....	2,750.00

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Expended by Reserved	Unexpended Balance
DEPARTMENT OF PUBLIC SAFETY (Continued)							
Bureau of Weights and Measures							
Salaries and Wages:							
Superintendent and Assistants	$ 30,443.75	$	$ .08	$ 30,443.67	$ 28,398.82	$	$ 2,044.85
Other Expenses:							
Auto Maintenance, Printing and Stationery	700.00	.....	.....	700.00	199.35	.....	500.65
Fire Department							
Salaries and Wages:							
Chief of Fire Department	9,000.00	.....	.....	9,000.00	9,000.00	.....	.....
Deputy Chiefs	12,000.00	.....	.....	12,000.00	12,000.00	.....	.....
Battalion Chiefs	45,000.00	.....	.....	45,000.00	45,000.00	.....	.....
Fire Captains and Other Employees	1,499,877.77	.....	15,000.00	1,484,877.77	1,458,924.02	.....	25,953.75
Other Expenses:							
Fire Pensions	205,000.00	15,000.00	.....	220,000.00	215,000.00	.....	5,000.00
Fuel, Light and Other Miscellaneous Items of Maintenance	60,000.00	.....	.....	60,000.00	54,034.25	24.12	5,941.63
New Equipment	15,000.00	.....	.....	15,000.00	5,180.00	.....	9,820.00
TOTAL FOR DEPARTMENT OF PUBLIC SAFETY (Reference "A-4")	$5,746,589.02	$ 38,000.08	$ 38,000.08	$5,746,589.02	$5,548,635.67	$ 9,840.48	$188,112.87
DEPARTMENT OF PARKS AND PUBLIC PROPERTY							
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$	$ .....
Deputy Director and Secretary	6,000.00	.....	.....	6,000.00	6,000.00	.....	.....
Stenographer and Other Employees	7,200.00	.....	.....	7,200.00	7,199.76	.....	.24
Other Expenses	1,000.00	.....	.....	1,000.00	990.78	.....	9.22
Bureau of Shade Trees, Parks and Playgrounds							
Salaries and Wages:							
City Forester, Gardeners, Laborers and Other Employees of Shade Tree and Park Bureau; Supervisors, Instructors and Employees of Playgrounds Bureau	350,000.00	18,500.00	.....	368,500.00	367,786.43	.....	713.57
Pensioned Employee	600.00	.....	.....	600.00	600.00	.....	.....
Other Expenses	80,000.00	13,000.00	.....	93,000.00	70,689.09	21,607.82	703.09
Bureau of Public Baths							
Salaries and Wages:							
Superintendent, Firemen and Other Employees	16,820.00	.....	2,000.00	14,820.00	14,178.19	.....	641.81
Other Expenses	2,500.00	.....	.....	2,500.00	2,453.57	.....	46.43
City Hall Building Bureau							
Salaries and Wages:							
Custodian, Engineer and Other Employees	77,560.00	.....	4,000.00	73,560.00	72,750.87	.....	809.13
Other Expenses	25,000.00	.....	200.00	24,800.00	23,678.81	.....	1,121.19
Bureau of Public Buildings							
Salaries and Wages:							
Inspector and Other Employees	99,267.55	.....	3,000.00	96,267.55	95,644.64	.....	622.91
Other Expenses	11,000.00	200.00	.....	11,200.00	11,090.79	.....	109.21
Jersey City Medical Center Buildings							
Other Expenses:							
Insurance	7,000.00	.....	1,000.00	6,000.00	5,791.85	.....	208.15
Repairs	15,000.00	16,000.00	.....	31,000.00	12,980.35	16,000.00	2,019.65

ANALYSIS OF DEPARTMENTAL EXPENSES
JANUARY 1 TO DECEMBER 31, 1942

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Available	Expended by Cash Plus Vouchers Outstanding	Expended by Reserved	Unexpended Balance
DEPARTMENT OF PARKS AND PUBLIC PROPERTY (Continued)							
Public Library Buildings							
Other Expenses:							
Insurance	$ 900.00	$	$	$ 900.00	$ 607.25	$	$ 292.75
Repairs	200.00	.....	.....	200.00	70.00	.....	130.00
Mothers' Institute							
Other Expenses:							
Insurance	400.00	.....	.....	400.00	.....	.....	400.00
Special Repairs	900.00	.....	.....	900.00	.....	.....	900.00
Record Storage Buildings							
Other Expenses	3,582.00	.....	.....	3,582.00	2,919.24	.....	662.76
Fire Department Buildings							
Other Expenses	8,000.00	.....	1,000.00	7,000.00	6,187.37	.....	812.63
Police Department Buildings							
Other Expenses:							
Insurance	2,600.00	.....	.....	2,600.00	2,178.72	.....	421.28
Repairs	10,000.00	.....	3,000.00	7,000.00	6,577.56	.....	422.44
Bureau of Public Utilities							
Salaries and Wages:							
Engineer and Other Employees	40,351.25	.....	1,500.00	38,851.25	37,735.82	.....	1,115.43
Other Expenses	10,000.00	.....	.....	10,000.00	9,078.09	.....	921.91
TOTAL FOR DEPARTMENT OF PARKS AND PUBLIC PROPERTY (Reference "A-4")	$ 783,380.80	$ 47,700.00	$ 15,700.00	$ 815,380.80	$ 764,689.18	$ 37,607.82	$ 13,083.80

STATEMENT OF TAXES LEVIED
1942

HUDSON COUNTY ABSTRACT OF RATABLES
APPORTIONMENT OF TAXES

	Reference		
State School Tax		$1,703,976.12	
County Tax		6,784,296.55	
District School Tax		6,520,707.34	
Other Local Taxes		11,420,698.54	
Bank Stock Tax		16,786.00	
Railroad Taxes		5,035,644.00	
TO BE LEVIED			$31,482,108.55
Excess Levy due to fractional difference in tax rate		$ 1,451.91	
Excess Levy due to fractional difference on individual tax bills		38.31	
EXCESS LEVY BILLED			1,490.22
TAXES LEVIED	"A-7"		$31,483,598.77

SUMMARY ANALYSIS OF GENERAL CASH
JANUARY 1 TO DECEMBER 31, 1942

	Reference			Total	General Fund	Special Tax Reserve Fund
RECEIPTS						
Net Collections of 1942 General Budgetary Revenues Estimated	"A-2"			$ 3,234,086.56	$ 3,234,086.56	$ .....
Net Collections of Taxes Receivable	"A-7"			29,470,060.40	29,470,060.40	.....
Collections of Railroad Taxes Not Considered as General Budgetary Revenues Estimated	"A-7"			73,887.81	.....	73,887.81
Taxes Prepaid (1943)	"A"			1,319.09	1,319.09	.....
Net Collections of Tax Title Lien Certificates	"A-9"			842,731.07	842,731.07	.....
Net Collections of Tax Lien Deeds	"A-2"			52,622.16	52,622.16	.....
Collections of Miscellaneous Revenues Not Anticipated in 1942 Budget	"A-3"			100,591.99	100,591.99	.....
Collections of Mortgages Receivable	"A-3"			8,260.00	8,260.00	.....
Miscellaneous Deposits, etc.	"A-14"			150,911.62	150,911.62	.....
Old Outstanding Warrants Cancelled	"A-1"			17.93	17.93	.....
Collections of Dedicated Revenues	"A-17"			276,698.16	276,698.16	.....
United States of America Certificates of Indebtedness ½% due Nov. 1, 1942—Matured	Disbursements			1,000,000.00	1,000,000.00	.....
Applied to Accounts of Other Sections						
Return of Loan to Sinking Fund Commission	"A-12"			100,000.00	100,000.00	.....
Trust Assessment Account	"A-12"			4,367.19	4,367.19	.....
Water Department	"A-12"			5,059.64	5,059.64	.....
				$35,320,613.62	$35,246,725.81	$ 73,887.81
Balances—January 1, 1942	"A"			6,379,748.33	6,379,748.33	.....
				$41,700,361.95	$41,626,474.14	$ 73,887.81
		Total Charges	Less Unpaid Vouchers			
DISBURSEMENTS						
Budgetary Expenditures	"A-4"	$31,428,364.65	$287,443.44	$31,140,921.21	$31,140,921.21	$ .....
Expenditures from Dedicated Revenues	"A-17"	263,037.22	123.00	262,914.22	262,914.22	.....
Payment of Unpaid Vouchers, January 1, 1942	"A"	281,896.23	.....	281,896.23	281,896.23	.....
Purchase of U. S. A. Certificates of Indebtedness ½% due Nov. 1, 1942	Receipts	1,000,000.00	.....	1,000,000.00	1,000,000.00	.....
Purchase of U. S. A. Defense Bonds 2½% Series "G" due 1954	"A"	100,000.00	.....	100,000.00	100,000.00	.....
Expenditures of Miscellaneous Reserves of Deposits, etc.	"A-14"	102,074.67	27.50	102,047.17	102,047.17	.....
Expenditures of Reserves of Balances of Appropriations	"A-13"	40,732.10	882.00	39,850.10	39,850.10	.....
Retirement of Bonds due in 1943 (Chapter 240, P. L. 1940)	"A-1"	362,062.50	.....	362,062.50	362,062.50	.....
Retirement of Notes						
Tax Revenue Notes—Baby Bonds	"A-11"	285.00	.....	285.00	285.00	.....
Special Tax Notes	"A-11"	73,887.81	.....	73,887.81	.....	73,887.81
Payments to Other Sections						
Loan to Sinking Fund Commission	"A-12"	100,000.00	.....	100,000.00	100,000.00	.....
Trust Assessment Account	"A-12"	1,391.34	.....	1,391.34	1,391.34	.....
Water Department	"A-12"	6,651.49	.....	6,651.49	6,651.49	.....
		$33,760,383.01	$288,475.94	$33,471,907.07	$33,398,019.26	$ 73,887.81
Balances—December 31, 1942	"A"			8,228,454.88	8,228,454.88	.....
				$41,700,361.95	$41,626,474.14	$ 73,887.81

"A"

SUMMARY OF TAX LEVIES RECEIVABLE
JANUARY 1 TO DECEMBER 31, 1942

	Outstanding January 1, 1942	Levied 1942	Added	Net Collections	Cancelled	Transfer to Tax Title Liens	Outstanding December 31, 1942
1934 AND PRIOR							
Real	$ 505,225.40	$	$	$ 13,065.71	$ 1,419.86	$ 356,925.76	$ 133,814.07
Second Class Railroad	2,076,693.71	.....	9.00	25.10	.....	.....	2,076,677.61
1935							
Real	441,696.88	.....	.....	38,592.38	29.95	180,534.41	222,540.14
Second Class Railroad	1,276,326.01	.....	.....	26.39	.....	.....	1,276,299.62
1936							
Real	550,951.47	.....	.....	75,622.82	47.49	241,511.39	233,769.77
Second Class Railroad	1,318,307.78	.....	.....	1,721.13	.....	.....	1,316,586.65
1937							
Real	578,614.21	.....	.....	76,276.31	22.95	327,442.18	174,872.77
Personal	43,557.83	.....	88.25	6,910.95	36,735.13	.....	.....
Second Class Railroad	1,382,268.21	.....	.....	1,670.73	.....	.....	1,380,597.48
1938							
Real	967,347.79	.....	.....	175,017.79	370.82	478,719.13	313,240.05
Personal	157,302.29	.....	92.29	102,020.70	8,976.60	.....	46,397.28
Second Class Railroad	1,561,789.10	.....	.....	2,487.12	.....	.....	1,559,301.98
1939							
Real	1,212,355.74	.....	1,514.34	187,875.33	7,586.00	638,905.18	379,503.57
Personal	831,080.46	.....	241.90	118,088.07	22,475.28	.....	690,759.01
Second Class Railroad	1,303,931.03	.....	.....	2,064.36	.....	.....	1,301,866.67
1940							
Real	2,283,812.64	.....	31,687.13	188,618.99	384,833.62	1,063,581.12	678,466.04
Personal	417,803.08	.....	1,992.04	207,947.97	56,007.30	.....	155,839.85
Second Class Railroad	1,321,459.22	.....	.....	1,794.68	.....	.....	1,319,664.54
1941							
Real	3,656,283.97	.....	2,906.43	1,404,333.15	92,399.60	971,562.36	1,190,895.29
Personal	682,514.80	.....	17,422.00	421,937.90	157,948.23	.....	120,050.67
Second Class Railroad and Railroad Franchise	2,331,463.56	.....	.....	1,203,501.46	.....	.....	1,127,962.10
1942							
Real	.....	23 179,884.59	1,654.89	17,915,030.22	19,548.44	2,183,819.83	3,063,140.99
Personal	.....	3,251,284.18	.....	2,578,435.21	59.64	.....	672,789.33
Bank Stock	.....	16,786.00	.....	16,786.00	.....	.....	.....
Second Class Railroad and Railroad Franchise	.....	5,035,644.00	.....	4,804,097.74	229,212.50	.....	2,333.76
	$24,900,785.18	$31,483,598.77	$ 57,608.27	$29,543,948.21	$1,017,673.41	$6,443,001.36	$19,437,369.24
	"A"	"A-5"—"A-15"	"A-15"		"A-15"	"A-9"	"A"
			"A-6"—	$29,470,060.40			
			"A-6"—	73,887.81			
				$29,543,948.21			

STATEMENT OF PERCENTAGES OF TAX COLLECTIONS
FOR THE FIVE YEARS ENDED DECEMBER 31, 1942

	1942 Amount	%	1941 Amount	%	1940 Amount	%	1939 Amount	%	1938 Amount	%
REAL TAXES										
Collections—First Year	$17,915,030.22	77.29	$17,436,622.72	76.26	$17,137,500.38	73.39	$15,635,662.64	73.18	$14,675,943.65	69.88
" —Second Year	.....	.....	1,404,333.15	6.14	1,901,940.56	8.14	1,851,999.39	8.67	2,354,184.79	11.21
" —Third Year	.....	.....	.....	.....	188,618.99	.81	486,582.72	2.28	627,340.07	2.99
" —Fourth Year	.....	.....	.....	.....	.....	.....	187,875.33	.88	230,101.85	1.10
" —Fifth Year	.....	.....	.....	.....	.....	.....	.....	.....	175,017.79	.83
TOTAL COLLECTIONS	$17,915,030.22	77.29	$18,840,955.87	82.40	$19,228,059.93	82.34	$18,162,120.08	85.01	$18,062,588.15	86.01
Abated	17 893.55	.08	545,821.11	2.39	728,777.67	3.12	541,424.97	2.53	384,787.76	1.83
Transferred to Tax Title Liens	2,183,819.83	9.42	2,288,229.08	10.00	2,717,333.22	11.64	2,282,237.85	10.68	2,241,138.96	10.67
Balance—December 31, 1942	3,063,140.99	13.21	1,190,895.29	5.21	678,466.04	2.90	379,503.57	1.78	313,240.05	1.49
LEVY	$23,179,884.59	100.00	$22,865,901.35	100.00	$23,352,636.86	100.00	$21,365,286.47	100.00	$21,001,754.92	100.00
PERSONAL TAXES										
Collections—First Year	$ 2,578,435.21	79.31	$ 2,358,665.76	75.69	$ 2,211,387.64	72.39	$ 2,663,045.93	58.17	$ 1,202,411.24	85.44
" —Second Year	.....	.....	421,937.90	13.54	299,141.03	9.79	310,910.46	6.79	1,363,284.39	96.87
" —Third Year	.....	.....	.....	.....	207,947.97	6.81	224,468.53	4.90	68,717.10	4.88
" —Fourth Year	.....	.....	.....	.....	.....	.....	118,088.07	2.59	78,083.30	5.55
" —Fifth Year	.....	.....	.....	.....	.....	.....	.....	.....	102,020.70	7.25
TOTAL COLLECTIONS	$ 2,578,435.21	79.31	$ 2,780,603.66	89.23	$ 2,718,476.64	88.99	$ 3,316,512.99	72.45	$ 2,814,516.73	199.99
Abated	59.64	.00	215,608.35	6.92	180,500.78	5.91	570,428.88	12.46	1,453,615.42*	103.29*
Balance—December 31, 1942	672,789.33	20.69	120,050.67	3.85	155,839.85	5.10	690,759.01	15.09	46,397.28	3.30
LEVY	$ 3,251,284.18	100.00	$ 3,116,262.68	100.00	$ 3,054,817.27	100.00	$ 4,577,700.88	100.00	$ 1,407,298.59	100.00
SECOND CLASS RAILROAD AND RAILROAD FRANCHISE TAXES										
Collections—First Year	$ 4,804,097.74	95.40	$ 3,145,744.82	57.40	$ 4,230,240.05	75.96	$ 3,789,266.12	68.03	$ 3,912,275.19	71.22
" —Second Year	.....	.....	1,203,501.46	21.96	1,804.50	.03	731.82	.01	.....	.....
" —Third Year	.....	.....	.....	.....	1,794.68	.03	.....	.....	775.84	.01
" —Fourth Year	.....	.....	.....	.....	.....	.....	2,064.36	.04	17,454.06	.32
" —Fifth Year	.....	.....	.....	.....	.....	.....	.....	.....	2,487.12	.04
TOTAL COLLECTIONS	$ 4,804,097.74	95.40	$ 4,349,246.28	79.36	$ 4,233,839.23	76.02	$ 3,792,062.30	68.08	$ 3,932,992.21	71.59
Abated	229,212.50	4.55	3,251.54	.06	15,826.84	.28	475,772.62	8.54	1,189.42	.02
Balance—December 31, 1942	2,333.76	.05	1,127,962.10	20.58	1,319,664.54	23.70	1,301,866.67	23.38	1,559,301.98	28.39
LEVY	$ 5,035,644.00	100.00	$ 5,480,459.92	100.00	$ 5,569,330.61	100.00	$ 5,569,701.59	100.00	$ 5,493,483.61	100.00
BANK STOCK TAXES										
Collections—First Year	$ 16,786.00	100.00	$ 13,349.59	100.00	$ 13,101.96	100.00	$ 11,353.17	100.00	$ 16,622.38	100.00
TOTAL COLLECTIONS	$ 16,786.00	100.00	$ 13,349.59	100.00	$ 13,101.96	100.00	$ 11,353.17	100.00	$ 16,622.38	100.00
LEVY	$ 16,786.00	100.00	$ 13,349.59	100.00	$ 13,101.96	100.00	$ 11,353.17	100.00	$ 16,622.38	100.00
TOTAL TAXES										
Collections—First Year	$25,314,349.17	80.40	$22,954,382.89	72.93	$23,592,230.03	73.75	$22,099,327.86	70.10	$19,807,252.46	70.95
" —Second Year	.....	.....	3,029,772.51	9.62	2,202,886.09	6.89	2,163,641.67	6.86	3,717,469.18	13.32
" —Third Year	.....	.....	.....	.....	398,361.64	1.24	711,051.25	2.26	696,833.01	2.50
" —Fourth Year	.....	.....	.....	.....	.....	.....	308,027.76	.98	325,639.21	1.16
" —Fifth Year	.....	.....	.....	.....	.....	.....	.....	.....	279,525.61	1.00
TOTAL COLLECTIONS	$25,314,349.17	80.40	$25,984,155.40	82.55	$26,193,477.76	81.88	$25,282,048.54	80.20	$24,826,719.47	88.93
Abated	247,165.69	.79	764,681.00	2.43	925,105.29	2.89	1,587,626.47	5.04	1,067,638.24*	3.82*
Transferred to Tax Title Liens	2,183,819.83	6.94	2,288,229.08	7.27	2,717,333.22	8.49	2,282,237.85	7.24	2,241,138.96	8.03
Balance—December 31, 1942	3,738,264.08	11.87	2,438,908.06	7.75	2,153,970.43	6.74	2,372,129.25	7.52	1,918,939.31	6.86
TOTAL LEVY	$31,483,598.77	100.00	$31,475,973.54	100.00	$31,989,886.70	100.00	$31,524,042.11	100.00	$27,919,159.50	100.00

* Red Figures.

TAX TITLE LIENS
RESERVE OF TAX TITLE LIENS
JANUARY 1 TO DECEMBER 31, 1942

	Tax Title Liens	Reference	Reserve of Tax Title Liens	Reference
Balances—January 1, 1942				
Certificates	$15,851,617.65	"A"		
Deeds	1,004,993.16	"A"	$16,856,610.81	"A"
ADDITIONS				
Net Transfers from Taxes	6,443,001.36	"A-7"	6,443,001.36	"A-15"
Interest and Costs added during 1942	1,018,218.45	"Contra"	1,018,218.45	"Contra"
Additions to Taxes in Liens	1,207.95	"Contra"	1,207.95	"Contra"
	$24,319,038.57		$24,319,038.57	
DEDUCTIONS				
Net Collections	$ 842,731.07	"A-6"	$ 842,731.07	"A-2"
Transferred to Capital Account—Deeds acquired during 1942	449,898.03	"C-5"	449,898.03	"C-5"
Water Title Liens Eliminated	42,359.87	"Contra"	42,359.87	"Contra"
Deeds at 1/1/42 Transferred to Capital Account	1,004,993.16	"C-5"	1,004,993.16	"C-5"
Cancelled	28,188.96	"Contra"	28,188.96	"Contra"
	$ 2,368,171.09		$ 2,368,171.09	
Balances—December 31, 1942				
Certificates	$21,950,867.48	"A"	$21,950,867.48	"A"

MORTGAGES RECEIVABLE
RESERVE OF MORTGAGES RECEIVABLE
JANUARY 1 TO DECEMBER 31, 1942

	Mortgages Receivable	Reference	Reserve of Mortgages Receivable	Reference
Balances—January 1, 1942	$20,972.50	"A"	$20,972.50	"A"
Transferred to Capital Account	20,972.50	"C-6"	20,972.50	"C-6"
Balances—December 31, 1942	$		$	

SPECIAL TAX NOTES
TAX REVENUE NOTES
JANUARY 1 TO DECEMBER 31, 1942

	Outstanding January 1, 1942	Retired During 1942	Outstanding December 31, 1942
SPECIAL TAX NOTES			
3½% Notes of 1940 due December 31, 1942	$73,887.81	$73,887.81	$ .....
	"A"	"A-6"	
TAX REVENUE NOTES (Baby Bonds)			
(Not Presented)			
6% Notes of 1933 due March 1, 1934	$ 1,295.00	$ 165.00	$1,130.00
6% Notes of 1934 due January 15, 1935	120.00	120.00	.....
	$ 1,415.00	$ 285.00	$1,130.00
	"A"	"A-6"	"A"

INTER-FUND ACCOUNTS
JANUARY 1 TO DECEMBER 31, 1942

	Reference	Sinking Fund Commission	Trust Assessment Account	Water Department
Balances—January 1, 1942 (Credit)	"A"	$	$1,391.34	$2,410.06
ADD:				
Collections Deposited in General Cash Account	"A-6"	100,000.00	4,367.19	5,059.64
		$100,000.00	$5,758.53	$7,469.70
DEDUCT:				
Payments	"A-6"	100,000.00	1,391.34	6,651.49
Balances—December 31, 1942 (Credit)	"A"	$	$4,367.19	$ 818.21

RESERVES OF BALANCES OF APPROPRIATIONS
JANUARY 1 TO DECEMBER 31, 1942

	Balance January 1, 1942	Reserved 1942	Payments 1942	Transferred to Surplus Revenue	Balance December 31, 1942
1939					
Department of Public Affairs (New Building Code)	$24,183.86	$.....	$ 3.03	$24,180.83	$.....
1941					
Department of Public Affairs	8,650.00	.....	6,869.26	1,780.74	.....
Legal and Judicial	200.00	.....	196.30	3.70	.....
Department of Public Works	13,000.00	.....	12,949.42	50.58	.....
Department of Public Safety	5,000.00	.....	2,799.89	2,200.11	.....
Department of Parks and Public Property	18,000.00	.....	17,914.20	85.80	.....
1942					
Department of Public Affairs	.....	13,728.09	.....	.....	13,728.09
Department of Public Works	.....	9,000.00	.....	.....	9,000.00
Department of Public Safety	.....	9,840.48	.....	.....	9,840.48
Department of Parks and Public Property	.....	37,607.82	.....	.....	37,607.82
	$69,033.86	$70,176.39	$40,732.10	$28,301.76	$70,176.39
	"A"	"A-4"	"A-6"	"A-1"	"A"

RESERVES OF MISCELLANEOUS DEPOSITS, ETC.
JANUARY 1 TO DECEMBER 31, 1942

	Balances January 1, 1942	Collections 1942	Payments 1942	Balances December 31, 1942
Redemption of Lands	$ 7,703.89	$	$	$ 7,703.89
Rent Receivership Fees	10,040.12	32,355.61	14,530.46	27,865.27
Solid Fuel Licenses	1,571.00	3,424.00	3,468.00	1,527.00
Salaries—Federal Health Service	110.00	2,640.00	2,750.00	.....
Deposits—Sales of Tax Deeds	5,195.00	44,486.00	37,591.00	12,090.00
Hudson & Manhattan Railroad Fare Litigation	.....	3,000.00	3,000.00	.....
Off-Site Improvements—Housing Project	.....	65,006.01	40,735.21	24,270.80
	$ 24,620.01	$150,911.62	$102,074.67	$ 73,456.96
	"A"	"A-6"	"A-6"	"A"

RESERVE OF DELINQUENT TAXES
JANUARY 1 TO DECEMBER 31, 1942

	Reference		
Balance—January 1, 1942	"A"		$24,826,897.37
ADD:			
Taxes Levied 1942	"A-7"	$31,483,598.77	
Less: Net Collections of 1942 Taxes	"A-2"	25,314,349.17	6,169,249.60
Taxes Added	"A-7"		57,608.27
			$31,053.755.24
DEDUCT:			
Net Collections of Delinquent Taxes	"A-2"	$ 4,155,711.23	
Taxes Cancelled	"A-7"	1,017,673.41	
Transferred to Reserve of Tax Title Liens Account of Taxes Transferred to Tax Title Liens	"A-9"	6,443,001.36	
			11,616,386.00
Balance—December 31, 1942	"A"		$19,437,369.24

FOOD STAMP PLAN ACCOUNTS
JANUARY 1 TO DECEMBER 31, 1942

	Reference		
CASH			
Balance—January 1, 1942	"A"		$ 62,354.00
Receipts			
Relief Checks Received from Municipal Food Stamp Plan Administration	"Below"		272,546.00
			$334,900.00
Disbursements			
Food Stamps Purchased and Transferred to Municipal Food Stamp Plan Administration	"Below"		259,500.00
Balance—December 31, 1942	"A"		$ 75,400.00
DUE FROM MUNICIPAL FOOD STAMP PLAN ADMINISTRATION			
Balance—January 1, 1942	"A"		$37,646.00
Charges			
Food Stamps Turned Over	"Above"		259,500.00
			$297,146.00
Credits			
Food Stamps Given to Relief Clients in Return for Relief Checks	"Below"		275,585.00
Stamps on Hand—December 31, 1942			$ 21,561.00
Relief Checks Not Turned over to Treasurer of City of Jersey City—December 31, 1942			
Relief Checks Received	"Above"	$275,585.00	
Relief Checks Turned Over to City Treasurer	"Above"	272,546.00	3,039.00
Balance—December 31, 1942	"A"		$ 24,600.00

DEDICATED REVENUES
JANUARY 1 TO DECEMBER 31, 1942

	Unexpended Balances January 1,1942	Realized	Expenditures	Unexpended Balances December 31,1942
Sinking Fund Commission for Maturing Term Bonds	$	$260,000.00	$260,000.00	$ .....
Solid Fuel Licenses	30.50	1,782.50	1,813.00	.....
Dog Licenses	.....	8,005.50	1,224.22	6,781.28
Sale of Scrap	.....	6,910.16	.....	6,910.16
	$30.50	$276,698.16	$263,037.22	$ 13,691.44
	"A"	"A-6"	"A-6"	"A"

TRUST ASSESSMENT ACCOUNT

COMPARATIVE BALANCE SHEETS
AS AT DECEMBER 31, 1942 AND DECEMBER 31, 1941

ASSETS	Reference	December 31, 1942	December 31, 1941	Increase or Decrease (*)
Cash	"T-1"	$ 8,206.85	$ 15,189.48	$ 6,982.63*
Due from Current Account	"T-5"	4,367.19	1,391.34	2,975.85
Assessments Uncollected	"T-2"	64,735.00	89,726.95	24,991.95*
Assessment Title Liens—Deeds	"T-3"	.....	21,074.61	21,074.61*
Assessment Title Liens—Certificates	"T-3"	265,468.91	274,075.60	8,606.69*
		$342,777.95	$401,457.98	$ 58,680.03*
LIABILITIES				
Revenue from Assessments Collected Available for Budgetary Appropriation	"T-4"	$ 8,206.85	$ 15,189.48	$ 6,982.63*
Reserve of Assessments Uncollected	"T-2"	64,735.00	89,726.95	24,991.95*
Reserve of Assessment Title Liens	"T-3"	265,468.91	295,150.21	29,681.30*
Reserve of Due from Current Account	"T-5"	4,367.19	1,391.34	2,975.85
		$342,777.95	$401,457.98	$ 58,680.03*

SUMMARY ANALYSIS OF TRUST ASSESSMENT CASH
JANUARY 1 TO DECEMBER 31, 1942

	Reference	
Balance—January 1, 1942	"T"	$15,189.48
RECEIPTS		
Assessments Collected	"T-2"	6,815.51
From Current Account	"T-5"	1,391.34
		$23,396.33
DISBURSEMENTS		
Transferred to Current Account to Support 1942 Budget	"T-4"	15,189.48
Balance—December 31, 1942	"T"	$ 8,206.85

ASSESSMENTS UNCOLLECTED
AND
RESERVE OF ASSESSMENTS UNCOLLECTED
JANUARY 1 TO DECEMBER 31, 1942

	Uncollected	Reference	Reserve	Reference
Balances—January 1, 1942	$ 89,726.95	"T"	$ 89,726.95	"T"
DEDUCTIONS:				
Collections	$ 6,815.51	"T-1"	6,815.51	"T-4"
Transferred to Assessment Lien Certificates	18,062.04	"T-3"	18,062.04	"T-3"
Cancelled	114.40	"Contra"	114.40	"Contra"
	$ 24,991.95		$ 24,991.95	
Balances—December 31, 1942	$ 64,735.00	"T"	$ 64,735.00	"T"

ASSESSMENT TITLE LIENS
AND
RESERVE OF ASSESSMENT TITLE LIENS
JANUARY 1 TO DECEMBER 31, 1942

	Assessment Title Liens	Reference	Reserve	Reference
Balances—January 1, 1942				
Certificates	$274,075.60	"T"		
Deeds	21,074.61	"T"	$295,150.21	"T"
ADDITIONS:				
From Assessments Uncollected	18,062.04	"T-2"	18,062.04	"T-2"
	$313,212.25		$313,212.25	
DEDUCTIONS:				
Collections by Current Account	$ 4,008.12	"T-5"	$ 4,008.12	"T-5"
Transferred to Capital Account—Deeds Acquired during 1942	21,740.61	"C-5"	21,740.61	"C-5"
Cancelled	920.00	"Contra"	920.00	"Contra"
Deeds at 1/1/42 Transferred to Capital Account	21,074.61	"C-5"	21,074.61	"C-5"
	$ 47,743.34		$ 47,743.34	
Balances—December 31, 1942 Certificates	$265,468.91	"T"	$265,468.91	"T"

REVENUE FROM ASSESSMENTS COLLECTED AVAILABLE FOR BUDGETARY APPROPRIATION JANUARY 1 TO DECEMBER 31, 1942

	Reference	
Balance—January 1, 1942	"T"	$ 15,189.48
ADDITIONS:		
Transferred from Reserve of Due from Current Account	"T-5"	1,391.34
Transferred from Reserve of Assessments Uncollected	"T-2"	6,815.51
		$ 23,396.33
DEDUCTION:		
Appropriated in 1942 Budget and Transferred to Current Account	"T-1"	15,189.48
Balance—December 31, 1942	"T"	$ 8,206.85

DUE FROM CURRENT ACCOUNT
AND
RESERVE OF DUE FROM CURRENT ACCOUNT
JANUARY 1 TO DECEMBER 31, 1942

	Due from Current	Reference	Reserve	Reference
Balances—January 1, 1942	$ 1,391.34	"T"	$ 1,391.34	"T"
ADDITIONS:				
Assessment Lien Certificates Collected by Current Account	4,008.12	"T-3"	4,008.12	"T-3"
Foreclosed Assessment Liens Collected by Current Account	359.07	"C-5"	359.07	"C-5"
	$ 5,758.53		$ 5,758.53	
DEDUCTIONS:				
Received from Current Account	1,391.34	"T-1"	1,391.34	"T-4"
Balances—December 31, 1942	$ 4,367.19	"T"	$ 4,367.19	"T"

CAPITAL ACCOUNT

COMPARATIVE BALANCE SHEETS

AS AT DECEMBER 31, 1942 AND DECEMBER 31, 1941

ASSETS	Reference	December 31, 1942	December 31, 1941	Increase or Decrease(*)
Cash	"C-1"	$ 22,316.41	$ 85,474.87	$ 63,158.46*
Estimated Proceeds of Bonds Authorized but not Issued	"Contra"	280,000.00	1,333,000.00	1,053,000.00*
		$ 302,316.41	$ 1,418,474.87	$ 1,116,158.46*
Improvements in Progress	"C-4"	.....	189,538.40	189,538.40*
Improvements Uncompleted	"C-4"	.....	80,461.60	80,461.60*
Bond Cash	"C-2"	15,000.00	16,000.00	1,000.00*
Sinking Fund Assets	"C-3"	3,524,525.31	3,660,215.95	135,690.64*
Deferred Charges to Future Taxation	"C-4"	45,446,474.69	48,318,784.05	2,872,309.36*
Foreclosed Liens and Property Acquired by Deed	"C-5"	1,391,724.27	.....	1,391,724.27
Mortgages Receivable	"C-6"	12,712.50	.....	12,712.50
		$50,692,753.18	$53,683,474.87	$ 2,990,721.69*

LIABILITIES				
Unexpended Balances of Improvement Authorizations	"C-7"	$ 17,648.08	$ 80,461.60	$ 62,813.52*
Bonds Authorized but not Issued for Future Refunding	"Contra"	280,000.00	1,333,000.00	1,053,000.00*
Capital Surplus	"C-8"	4,668.33	5,013.27	344.94*
		$ 302,316.41	$ 1,418,474.87	$ 1,116,158.46*
General Bonds Outstanding	"C-9"	38,952,000.00	41,580,000.00	2,628,000.00*
School Bonds Outstanding	"C-10"	10,034,000.00	10,685,000.00	651,000.00*
Reserve of Foreclosed Liens and Property Acquired by Deed	"C-5"	1,391,724.27	.....	1,391,724.27
Reserve of Mortgages Receivable	"C-6"	12,712.50	.....	12,712.50
		$50,692,753.18	$53,683,474.87	$ 2,990,721.69*

SUMMARY ANALYSIS OF CAPITAL CASH RECEIPTS AND DISBURSEMENTS JANUARY 1 TO DECEMBER 31, 1942

	Reference		
Balance—January 1, 1942	"C"		$ 85,474.87
RECEIPTS:			
Return of Unused Balances of P. W. A. Funds Previously Transferred	"C-8"		207.77
Received under Performance Bond—Default in Erection of Retaining Wall—Mountain Road	"C-4"		7,836.99
			$ 93,519.63
DISBURSEMENTS:			
Against Unexpended Balances of Improvement Authorizations	"C-7"	$66,189.95	
Transfer to Current Account to Support 1942 Budget	"C-8"	5,013.27	
			71,203.22
Balance—December 31, 1942	"C"		$ 22,316.41

SUMMARY ANALYSIS OF BOND CASH
JANUARY 1 TO DECEMBER 31, 1942

	Reference		
Balance—January 1, 1942	"C"		$ 16,000.00
RECEIPTS:			
Transferred from Current Account—Budgetary Appropriations			
Maturing Serial Bonds—General	"C-4"	$2,567,000.00	
Maturing Serial Bonds—School	"C-4"	451,000.00	
Transferred from Sinking Fund Commission			
Maturing Term Bonds—General	"C-3"	60,000.00	
Maturing Term Bonds—School	"C-3"	200,000.00	
Proceeds of Sale of Bonds			
General	"C-9"	379,000.00	
School	"C-10"	95,000.00	
			3,752,000.00
			$3,768,000.00
DISBURSEMENTS:			
Bonds Retired			
General	"C-9"	$3,007,000.00	
School	"C-10"	746,000.00	
			3,753,000.00
Balance—December 31, 1942	"C"		$ 15,000.00
To Retire when Presented:			
4¼% General Improvement due Oct. 1, 1940		$ 10,000.00	
4¼% Refunding General (Series 22) due Aug. 1, 1941		1,000.00	
4¼% Refunding General (Series 23) due Aug. 1, 1942		1,000.00	
4¼% School due June 1, 1942		1,000.00	
5% School due Oct. 1, 1937		2,000.00	
			$ 15,000.00

SINKING FUND ASSETS
(GENERAL AND SCHOOL FUNDS)
JANUARY 1 TO DECEMBER 31, 1942

	Reference		
Balance—January 1, 1942	"C"		$3,660,215.95
ADDITIONS:			
Transferred from Current Account—Budgetary Appropriations Deficit of Earnings—1941		$ 1,920.12	
Contributions—1942		26,955.05	
Income of Funds		95,434.19	
	"C-4"		124,309.36
			$3,784,525.31
DEDUCTIONS:			
Transferred to Bond Cash for Maturing Term Bonds—1942	"C-2"		260,000.00
Balance—December 31, 1942	"C"		$3,524,525.31

DEFERRED CHARGES TO FUTURE TAXATION
JANUARY 1 TO DECEMBER 31, 1942

	Reference		Bonded
Balances—January 1, 1942	"C"		$48,318,784.05
ADDITIONS:			
Improvements in Progress—January 1, 1942	"C"		189,538.40
Improvements Uncompleted—January 1, 1942	"C"		80,461.60
Improvement Authorizations 1942	"C-7"	$88,248.10	
Less: Improvement Authorizations Cancelled and Applied to Improvement Authorizations of 1942	"C-7"	80,411.11	7,836.99
			$48,596,621.04
DEDUCTIONS:			
Debt Service Appropriations for Maturing Serial Bonds Transferred from Current Account			
General Bonds	"C-2"		$ 2,567,000.00
School Bonds	"C-2"		451,000.00
Sinking Fund Increments	"C-3"		124,309.36
Received under Performance Bond	"C-1"		7,836.99
			$ 3,150,146.35
Balances—December 31, 1942	"C"		$45,446,474.69

FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED
RESERVE OF FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED

	Deeds	Reference	Reserve	Reference
Increases				
Deeds at January 1, 1942				
Transferred from Current Account	$1,004,993.16	"A-9"	$1,004,993.16	"A-9"
Transferred from Trust Assessment Account	21,074.61	"T-3"	21,074.61	"T-3"
Transferred from Assessment Lien Certificates	21,740.61	"T-3"	21,740.61	"T-3"
Transferred from Tax Lien Certificates	449,898.03	"A-9"	449,898.03	"A-9"
Costs Added	9,938.85	"Contra"	9,938.85	"Contra"
	$1,507,645.26		$1,507,645.26	
Decreases				
Assessment Deeds Transferred for Cash	$ 359.07	"T-5"	$ 359.07	"T-5"
Assessment Deeds Cancelled	799.96	"Contra"	799.96	"Contra"
Net Taxes Cancelled	53,459.93	"Contra"	53,459.93	"Contra"
Water Title Liens Eliminated	8,679.87	"Contra"	8,679.87	"Contra"
Tax Lien Deeds Transferred for Cash	52,622.16	"A-6"	52,622.16	"A-6"
	$ 115,920.99		$ 115,920.99	
Balances—December 31, 1942	$1,391,724.27	"C"	$1,391,724.27	"C"

MORTGAGES RECEIVABLE
RESERVE OF MORTGAGES RECEIVABLE
JANUARY 1 TO DECEMBER 31, 1942

	Mortgages	Reference	Reserve	Reference
Balances at January 1, 1942				
Transferred from Current Account	$20,972.50	"A-10"	$20,972.50	"A-10"
Collections deposited in Current Account	8,260.00	"A-6"	8,260.00	"A-6"
Balances—December 31, 1942	$12,712.50	"C"	$12,712.50	"C"

UNEXPENDED BALANCES OF IMPROVEMENT AUTHORIZATIONS

JANUARY 1 TO DECEMBER 31, 1942

Improvement	Balances January 1, 1942	Authorized 1942	Cancelled Applied to Authorized 1942	Cancelled Transferred to Capital Surplus	Expenditures 1942	Balances December 31, 1942
Improving Various Streets	$ 76,411.11	$	$ 76,411.11	$	$	$ .....
Improving Bright Street from Cornelison Avenue to Florence Street	4,050.49	.....	.....	4,050.49	.....	.....
Reconstructing Retaining Wall—Mountain Road between Franklin and Griffith Streets	.....	15,300.09	.....	.....	13,634.37	1,665.72
Enlargement and Extension of Sanitary Sewer System—Prior Street—Colden to Grand Streets; Colden Street—Freeman to Prior Streets and Merseles to Prior Streets	.....	15,000.00	4,000.00	161.69	10,838.31	.....
Surfacing Portion of Larch Avenue	.....	4,500.00	.....	158.46	4,341.54	.....
Construction of Steel Steps on Hill Street	.....	16,000.00	.....	.....	17.64	15,982.36
Improvement of Bates Street between Colden and Brooks Streets	.....	4,000.00	.....	89.92	3,910.08	.....
Off-Site Improvements to Booker T. Washington Apartments (Housing Authority Project)	.....	33,448.01	.....	.....	33,448.01	.....
	$ 80,461.60	$ 88,248.10	$ 80,411.11	$ 4,460.56	$ 66,189.95	$ 17,648.08
	"C"	"C-4"	"C-4"	"C-8"	"C-1"	"C"

SUMMARY ANALYSIS OF CAPITAL SURPLUS
JANUARY 1 TO DECEMBER 31, 1942

	Reference	
Balance—January 1, 1942	"C"	$ 5,013.27
ADDITIONS:		
Return of Unused Balances of P. W. A. Funds Previously Transferred	"C-1"	207.77
Unexpended Balances of Improvement Authorizations (Funded) Cancelled	"C-7"	4,460.56
		$ 9,681.60
DEDUCTIONS:		
Appropriated in 1942 Budget and Transferred to Current Account	"C-1"	5,013.27
Balance—December 31, 1942	"C"	$ 4,668.33

ANALYSIS OF GENERAL BONDS
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Issued During 1942	Retired 1942	Outstanding December 31, 1942
TERM BONDS							
Harbor Improvement	4¼%	June 1, 1942	$	$ 60,000.00	$	$ 60,000.00	$ .....
Funded Debt	4 %	Feb. 1, 1949	.....	796,000.00	.....	.....	796,000.00
Harbor Improvement	4¼%	June 1, 1953	.....	191,000.00	.....	.....	191,000.00
Refunding	4½%	June 1, 1953	.....	550,000.00	.....	.....	550,000.00
Parks	4¼%	Mar. 1, 1961	.....	250,000.00	.....	.....	250,000.00
Funded Debt Refunding of 1940	3½%	Feb. 1, 1949	.....	504,000.00	.....	.....	504,000.00
Fire House Refunding of 1940	3½%	Aug. 1, 1945	.....	25,000.00	.....	.....	25,000.00
Park Refunding of 1940	3½%	Mar. 1, 1961	.....	50,000.00	.....	.....	50,000.00
Park Refunding of 1940	3½%	Apr. 1, 1962	.....	70,000.00	.....	.....	70,000.00
Fifth Ward Park Refunding of 1940	3½%	Nov. 1, 1960	.....	30,000.00	.....	.....	30,000.00
TOTAL TERM BONDS				$ 2,526,000.00	$	$ 60,000.00	$ 2,466,000.00
SERIAL BONDS							
General Improvement	4½%	May 1, 1942/1952	$ 54,000.00	$ 603,000.00	$	$ 54,000.00	$ 549,000.00
		1953	9,000.00				
General Improvement	4½%	May 1, 1942	135,000.00				
		1943	131,000.00				
		1944	118,000.00				
		1945/1955	135,000.00	2,050,000.00	.....	135,000.00	1,915,000.00
		1956	150,000.00				
		1957	31,000.00				
General Improvement	4¼%	June 1, 1942/1950	28,000.00				
		1951/1959	29,000.00	539,000.00	.....	28,000.00	511,000.00
		1960	26,000.00				
General Improvement	4½%	June 1, 1942	100,000.00				
		1943	98,000.00				
		1944/1953	100,000.00	1,476,000.00	.....	100,000.00	1,376,000.00
		1954/1955	101,000.00				
		1956	76,000.00				
General Improvement	4¾%	June 1, 1942	64,000.00				
		1943	61,000.00				
		1944	54,000.00	881,000.00	.....	64,000.00	817,000.00
		1945/1954	64,000.00				
		1955	62,000.00				
General Improvement	4¾%	June 1, 1942/1943	26,000.00				
		1944	16,000.00	224,000.00	.....	26,000.00	198,000.00
		1945/1950	26,000.00				
Refunding	4½%	Sept. 1, 1942/1944	9,000.00	34,000.00	.....	9,000.00	25,000.00
		1945	7,000.00				
General Improvement	5½%	Sept. 1, 1942/1957	61,000.00	1,023,000.00	.....	61,000.00	962,000.00
		1958	47,000.00				
General Improvement	5 %	Oct. 1, 1942/1948	94,000.00				
		1949/1968	93,000.00	2,343,000.00	.....	94,000.00	2,249,000.00
		1967	11,000.00				

ANALYSIS OF GENERAL BONDS
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Issued During 1942	Retired 1942	Outstanding December 31, 1942
SERIAL BONDS (Continued)							
General Improvement	4¼%	Oct. 1, 1940	$ 10,000.00				
		1942/1946	100,000.00				
		1947/1950	104,000.00				
		1951	101,000.00	$ 1,613,000.00*	$	$ 100,000.00	$ 1,513,000.00*
		1952/1956	104,000.00				
		1957	66,000.00				
General Improvement	5 %	Oct. 1, 1942/1959	129,000.00	2,322,000.00	.....	129,000.00	2,193,000.00
Refunding (Series "A")	4½%	Dec. 15, 1942/1956	24,000.00				
		1957	79,000.00				
		1958	119,000.00	678,000.00	.....	24,000.00	654,000.00
		1959/1963	24,000.00				
Refunding (Series "B")	4½%	Dec. 15, 1957	45,000.00				
		1958	55,000.00	100,000.00	.....	.....	100,000.00
Refunding Tax Revenue Bonds of 1929	6 %	Aug. 1, 1942	139,000.00	139,000.00	.....	139,000.00	.....
Refunding Tax Revenue Bonds of 1932	6 %	Sept. 1, 1942	200,000.00				
		1943	186,000.00	386,000.00	.....	200,000.00	186,000.00
Funding	4 %	June 1, 1942/1943	100,000.00				
		1944	90,000.00				
		1945/1947	100,000.00				
		1948	65,000.00	1,205,000.00	.....	200,000.00	1,005,000.00**
		1949/1952	100,000.00				
		1953	150,000.00				
Refunding	4 %	June 1, 1942	100,000.00				
		1943	200,000.00				
		1944	285,000.00				
		1945/1947	300,000.00	2,955,000.00	.....	300,000.00	2,655,000.00**
		1948	270,000.00				
		1949/1952	300,000.00				
Refunding	4 %	July 1, 1942	25,000.00				
		1943	97,000.00				
		1944	140,000.00				
		1945/1946	200,000.00				
		1947	189,000.00	1,906,000.00	.....	25,000.00	1,881,000.00
		1948	184,000.00				
		1949/1952	200,000.00				
		1953	71,000.00				
Funding	4 %	July 1, 1942	100,000.00				
		1943	150,000.00				
		1944	135,000.00				
		1945	150,000.00				
		1946	200,000.00	1,923,000.00	.....	100,000.00	1,823,000.00
		1947	151,000.00				
		1948	193,000.00				
		1949/1952	200,000.00				
		1953	44,000.00				

ANALYSIS OF GENERAL BONDS
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Issued During 1942	Retired 1942	Outstanding December 31, 1942
SERIAL BONDS (Continued)							
Hospital Equipment	4 %	Oct. 1, 1942/1954 1955	$ 10,000.00 8,000.00	$ 138,000.00	$	$ 10,000.00	$ 128,000.00
Funding	3¾ %	Feb. 1, 1942/1944 1945/1954	50,000.00 75,000.00	900,000.00	.....	100,000.00	800,000.00**
Refunding	3¾ %	Feb. 1, 1942 1943 1944/1954	150,000.00 285,000.00 300,000.00	3,735,000.00	.....	150,000.00	3,585,000.00
Refunding	2¾ %	July 15, 1942 1943	160,000.00 167,000.00	327,000.00	.....	160,000.00	167,000.00
City Hospital (Series "A")	3¾ %	Oct. 1, 1942/1949 1950/1963	10,000.00 15,000.00	290,000.00	.....	10,000.00	280,000.00
City Hospital (Series "B")	3¼ %	Oct. 1, 1942/1957	25,000.00	400,000.00	.....	25,000.00	375,000.00
City Hospital (Series "B")	3 %	Oct. 1, 1958/1965	25,000.00	200,000.00	.....	.....	200,000.00
City Hospital (Series "C")	4 %	Oct. 1, 1942/1945 1946 1947 1948/1949 1950 1951/1955 1956/1960 1961/1965	40,000.00 45,000.00 10,000.00 45,000.00 40,000.00 45,000.00 50,000.00 60,000.00	1,120,000.00	.....	40,000.00	1,080,000.00
Emergency Relief	3¼ %	Nov. 1, 1942 1943 1944	100,000.00 87,000.00 50,000.00	237,000.00	.....	100,000.00	137,000.00
Playground	3¼ %	Jan. 1, 1942/1956	5,000.00	75,000.00	.....	5,000.00	70,000.00
General Improvement	4 %	July 1, 1942/1943 1944/1967	10,000.00 5,000.00	140,000.00	.....	10,000.00	130,000.00
Street Improvement	4¼ %	Oct. 1, 1942/1948	25,000.00	175,000.00	.....	25,000.00	150,000.00
Isolation Hospital	3¾ %	July 1, 1942/1957 1958/1963 1964	20,000.00 25,000.00 10,000.00	480,000.00	.....	20,000.00	460,000.00
Hospital Building	3¾ %	July 1, 1942/1957 1958 1959 1960/1963 1964	17,000.00 15,000.00 13,000.00 18,000.00 11,000.00	383,000.00	.....	17,000.00	366,000.00
Surgical Building	3¾ %	July 1, 1942/1957 1958 1959	8,000.00 5,000.00 7,000.00	140,000.00	.....	8,000.00	132,000.00
Hospital Building	4 %	Nov. 1, 1942/1951 1952/1963 1964	50,000.00 60,000.00 26,000.00	1,246,000.00	.....	50,000.00	1,196,000.00

ANALYSIS OF GENERAL BONDS
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Issued During 1942	Retired 1942	Outstanding December 31, 1942
SERIAL BONDS (Continued)							
Refunding (Series 17-18-19)	4¼%	July 1, 1942	$ 4,000.00	$ 14,000.00	$	$ 4,000.00	$ 10,000.00
		1943	3,000.00				
		1944	7,000.00				
Refunding (Series "E" 29-30-31)	5½%	Sept. 1, 1942/1943	8,000.00	23,000.00	.....	8,000.00	15,000.00
		1944	7,000.00				
Refunding (Series "C" 35-36-37)	4¼%	Oct. 1, 1942	13,000.00	38,000.00	.....	13,000.00	25,000.00
		1943	15,000.00				
		1944	10,000.00				
Refunding (Series "D" 35-36-37)	5 %	Oct. 1, 1942	32,000.00	88,000.00	.....	32,000.00	56,000.00
		1943	30,000.00				
		1944	26,000.00				
Refunding (Series "C" 41-42-43)	4½%	Dec. 1, 1942	5,000.00	23,000.00	.....	5,000.00	18,000.00
		1943	4,000.00				
		1944	14,000.00				
Refunding (Series 10-11-12)	4½%	May 1, 1942	15,000.00	69,000.00	.....	15,000.00	54,000.00
		1943	29,000.00				
		1944	25,000.00				
Refunding (Series "A" 11-12-13)	4¼%	June 1, 1942/1944	27,000.00	81,000.00	.....	27,000.00	54,000.00
Refunding (Series "B" 11-12-13)	4½%	June 1, 1942	24,000.00	68,000.00	.....	24,000.00	44,000.00
		1943/1944	22,000.00				
Refunding (Series "C" 11-12-13)	4¾%	June 1, 1942	12,000.00	23,000.00	.....	12,000.00	11,000.00
		1943	3,000.00				
		1944	8,000.00				
Refunding (Series "C" 22-23-24-25)	4¼%	Aug. 1, 1941	1,000.00	751,500.00*	.....	269,000.00	482,500.00*
		1942	268,000.00				
		1943	241,000.00				
		1944	239,500.00				
Hospital Building	3¾%	Aug. 1, 1942/1964	20,000.00	465,000.00	.....	20,000.00	445,000.00
		1965	5,000.00				
General Refunding of 1940 (Series "A")	3½%	June 1, 1945	34,000.00	4,634,500.00	.....	.....	4,634,500.00
		1947	118,000.00				
		1948	96,000.00				
		1953	376,000.00				
		1954	445,000.00				
		1955	305,000.00				
		1956	869,000.00				
		1957	769,000.00				
		1958	716,000.00				
		1959	242,500.00				
		1960/1963	166,000.00				

ANALYSIS OF GENERAL BONDS
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Issued During 1942	Retired 1942	Outstanding December 31, 1942
SERIAL BONDS (Continued)							
General Refunding of 1940 (Series "C")	3¾%	June 1, 1953 1954	$ 72,000.00 294,000.00	$ 366,000.00	$	$	$ 366,000.00
General Refunding of 1940 (Series "B")	3½%	June 1, 1953	24,000.00	24,000.00	379,000.00	.....	403,000.00
TOTAL SERIAL BONDS				$39,054,000.00	$379,000.00	$2,947,000.00	$36,486,000.00
TOTAL GENERAL BONDS				$41,580,000.00	$379,000.00	$3,007,000.00	$38,952,000.00
				"C"	"C-2"	"C-2"	"C"

* Includes bonds not presented for payment. Funds to retire these bonds when presented were or are on hand in Bond Cash Account ("C2").
** 1943 Maturities retired as of December 31, 1942.

ANALYSIS OF SCHOOL BONDS
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Issued During 1942	Retired 1942	Outstanding December 31, 1942
TERM BONDS							
School	4¼%	June 1, 1942	$	$ 200,000.00	$	$ 199,000.00	$ 1,000.00*
School	4½%	July 1, 1945	.....	439,000.00	.....	.....	439,000.00
School	4½%	July 1, 1958	.....	80,000.00	.....	.....	80,000.00
School	4 %	April 1, 1960	.....	13,000.00	.....	.....	13,000.00
School	4¼%	Feb. 1, 1961	.....	150,000.00	.....	.....	150,000.00
School	4¼%	Mar. 1, 1961	.....	711,000.00	.....	.....	711,000.00
School	4¼%	Sept. 3, 1962	.....	332,000.00	.....	.....	332,000.00
School	4½%	Apr. 1, 1963	.....	95,000.00	.....	.....	95,000.00
School	4½%	May 1, 1963	.....	136,000.00	.....	.....	136,000.00
School Refunding of 1940	3½%	Oct. 15, 1959	.....	300,000.00	.....	.....	300,000.00
School Refunding of 1940	3½%	May 1, 1961	.....	26,000.00	.....	.....	26,000.00
School Refunding of 1940	3½%	May 1, 1963	.....	1,000.00	.....	.....	1,000.00
School Refunding of 1940	3½%	Nov. 2, 1958	.....	73,000.00	.....	.....	73,000.00
School Refunding of 1940	3½%	Apr. 1, 1960	.....	87,000.00	.....	.....	87,000.00
TOTAL TERM BONDS				$ 2,643,000.00	$	$ 199,000.00	$ 2,444,000.00
SERIAL BONDS							
School	5½%	Apr. 1, 1942	49,000.00	$ 1,005,000.00	$	$ 49,000.00	$ 956,000.00
		1943/1960	52,000.00				
		1961	20,000.00				
School	4¼%	June 1, 1942/1943	37,000.00	169,000.00	.....	37,000.00	132,000.00
		1944	27,000.00				
		1945	37,000.00				
		1946	31,000.00				
School	4¾%	June 1, 1942/1943	66,000.00	1,040,000.00	.....	66,000.00	974,000.00
		1944	61,000.00				
		1945/1956	66,000.00				
		1957	55,000.00				
School	4½%	June 1, 1942	84,000.00	1,384,000.00	.....	84,000.00	1,300,000.00
		1943/1956	89,000.00				
		1957	54,000.00				
Refunding School	4½%	Sept. 1, 1942	15,000.00	34,000.00	.....	15,000.00	19,000.00
		1943	5,000.00				
		1944	14,000.00				
School	5 %	Oct. 1, 1942	90,000.00	1,814,000.00	.....	95,000.00	1,719,000.00**
		1943/1961	89,000.00				
		1962	33,000.00				
School	4¼%	Oct. 1, 1942/1958	30,000.00	528,000.00	.....	30,000.00	498,000.00
		1959	18,000.00				

ANALYSIS OF SCHOOL BONDS
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Issued During 1942	Retired 1942	Outstanding December 31, 1942
SERIAL BONDS (Continued)							
School	5 %	Oct. 1, 1937	$ 2,000.00	$ 378,000.00*	$	$ 26,000.00	$ 352,000.00*
		1942/1956	25,000.00				
School (Series "A")	4¾ %	Dec. 1, 1942/1957	39,000.00	641,000.00	.....	39,000.00	602,000.00
		1958	17,000.00				
School	5½ %	Dec. 1, 1942/1955	25,000.00	358,000.00	.....	25,000.00	333,000.00
		1956	8,000.00				
School	4¼ %	Feb. 15, 1942	3,000.00	43,000.00	.....	3,000.00	40,000.00
		1943	4,000.00				
		1944/1955	3,000.00				
School Refunding of 1940 (Series "A")	3½ %	June 1, 1953	10,000.00	430,000.00	.....	.....	430,000.00
		1954	60,000.00				
		1955	17,000.00				
		1956	41,000.00				
		1957/1958	112,000.00				
		1959	30,000.00				
		1960/1963	12,000.00				
School Refunding of 1940 (Series "C")	3¾ %	June 1, 1953	42,000.00	48,000.00	.....	.....	48,000.00
		1954	6,000.00				
Refunding School (Series "E" 35-36-37)	4¼ %	Oct. 1, 1942/1944	4,000.00	12,000.00	.....	4,000.00	8,000.00
Refunding School (Series "F" 35-36-37)	5 %	Oct. 1, 1942	16,000.00	44,000.00	.....	16,000.00	28,000.00
		1943/1944	14,000.00				
Refunding School (Series "A" 41-42-43)	4¾ %	Dec. 1, 1942	6,000.00	14,000.00	.....	6,000.00	8,000.00
		1943/1944	4,000.00				
Refunding School (Series "B" 41-42-43)	5½ %	Dec. 1, 1942	4,000.00	10,000.00	.....	4,000.00	6,000.00
		1943/1944	3,000.00				
Refunding School (Series 10)	4½ %	May 1, 1942	22,000.00	22,000.00	.....	22,000.00	.....
Refunding School (Series "D" 11-12-13)	4¼ %	June 1, 1942/1943	2,000.00	5,000.00	.....	2,000.00	3,000.00
		1944	1,000.00				
Refunding School (Series "E" 11-12-13)	4¾ %	June 1, 1942	10,000.00	26,000.00	.....	10,000.00	16,000.00
		1943/1944	8,000.00				
Refunding School (Series "F" 11-12-13)	4½ %	June 1, 1942	14,000.00	32,000.00	.....	14,000.00	18,000.00
		1943/1944	9,000.00				
School Refunding of 1940 (Series "B")	3½ %	June 1, 1954	5,000.00	5,000.00	$ 95,000.00	.....	100,000.00
TOTAL SERIAL BONDS				$ 8,042,000.00	$ 95,000.00	$ 547,000.00	$ 7,590,000.00
TOTAL SCHOOL BONDS				$10,685,000.00	$ 95,000.00	$ 746,000.00	$10,034,000.00
				"C"	"C-2"	"C-2"	"C"

* Includes bonds not presented for payment. Funds to retire these bonds when presented were or are on hand in Bond Cash Account ("C-2").
** 1943 Maturities amounting to $5,000. retired as of December 31, 1942.

ANALYSIS OF CAPITAL ASSETS TO LIABILITIES
DECEMBER 31, 1942

ASSETS	Amount	Unexpended Balances of Improvement Authorizations	Bonds Authorized but not Issued	Capital Surplus	General Bonds Outstanding	School Bonds Outstanding	Reserve of Foreclosed Liens	Reserve of Mortgages Receivable
Cash	$ 22,316.41	$ 17,648.08	$	$ 4,668.33	$	$	$	$ .....
Estimated Proceeds of Bonds Authorized but Not Issued	280,000.00	.....	280,000.00	.....	.....	.....	.....	.....
Bond Cash	15,000.00	.....	.....	.....	12,000.00	3,000.00	.....	.....
Sinking Fund Assets	3,524,525.31	.....	.....	.....	2,046,448.56	1,478,076.75	.....	.....
Foreclosed Liens and Property Acquired by Deed	1,402,140.79	.....	.....	.....	.....	.....	1,402,140.79	.....
Mortgages Receivable	12,712.50	.....	.....	.....	.....	.....	.....	12,712.50
Deferred Charges to Future Taxation Bonded	45,446,474.69	.....	.....	.....	36,893,551.44	8,552,923.25	.....	.....
	$50,703,169.70	$ 17,648.08	$280,000.00	$ 4,668.33	$38,952,000.00	$10,034,000.00	$1,402,140.79	$ 12,712.50

WATER DEPARTMENT
EXAMINATION

FOR THE PERIOD

JANUARY 1 to DECEMBER 31, 1942

(ACCORDING TO THE CLASSIFICATION OF ACCOUNTS AND
ACCOUNTING PRESCRIBED BY THE PUBLIC UTILITY COMMISSION)

WATER DEPARTMENT

COMPARATIVE BALANCE SHEETS

AS AT DECEMBER 31, 1942 AND DECEMBER 31, 1941

(According to the Classification of Accounts and Accounting Prescribed by the Public Utility Commission)

ASSETS	December 31, 1942	December 31, 1941	Increase or Decrease*
Cash on Deposit and on Hand	$ 642,524.79	$ 518,074.67	$124,450.12
Accounts Receivable			
Consumers' Accounts	$ 399,090.80	$ 628,783.24	$229,692.44*
Water Title Liens	115,571.73	.....	115,571.73
Miscellaneous Accounts	1,576.26	2,037.14	460.88*
	$ 516,238.79	$ 630,820.38	$114,581.59*
Mortgage Receivable	$ 21,668.75	$	$ 21,668.75
Inventory of Materials and Supplies	$ 34,396.61	$ 49,494.73	$ 15,098.12*
Fixed Assets	$24,519,825.35	$24,546,346.43	$ 26,521.08*
Less: Amortization Reserve	6,755,505.86	6,387,708.48	367,797.38
	$17,764,319.49	$18,158,637.95	$394,318.46*
TOTALS	$18,979,148.43	$19,357,027.73	$377,879.30*

LIABILITIES	December 31, 1942	December 31, 1941	Increase or Decrease*
Current Liabilities			
Interest Accrued	$ 149,127.85	$ 153,221.94	$ 4,094.09*
Reserve for Deposits	450.00	450.00	.....
Refunds Payable	1.62	7.30	5.68*
	$ 149,579.47	$ 153,679.24	$ 4,099.77*
Bonded Debt	$12,663,254.72	$12,989,254.72	$326,000.00*
Less: Sinking Funds	4,132,593.75	3,998,204.06	134,389.69
	$ 8,530,660.97	$ 8,991,050.66	$460,389.69*
Surplus	$10,298,907.99	$10,212,297.83	$ 86,610.16
TOTALS	$18,979,148.43	$19,357,027.73	$377,879.30*

WATER DEPARTMENT

COMPARATIVE STATEMENT OF REVENUES AND EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 1942 AND DECEMBER 31, 1941

(According to the classification of Accounts and Accounting Prescribed by the Public Utility Commission)

	1942		1941	
REVENUES (Operating)				
Metered Water—Private Service	$1,584,606.32		$1,611,668.59	
Metered Water—Municipal Service	75,000.00		75,000.00	
Metered Water to Other Municipalities	236,213.52		239,467.81	
Miscellaneous Water Service	915.50		893.00	
Miscellaneous Operating Revenues	1,096.50		1,837.00	
TOTAL OPERATING REVENUES		$1,897,831.84		$1,928,866.40
EXPENSES (Operating)				
Collecting, Purification, Pumping and Distribution				
Collecting System Superintendence	$ 2,726.25		$ 2,700.00	
Collecting System Labor	67,369.22		70,419.39	
Other Collecting System Expense	77,677.11		64,248.50	
Water Purchased	11,095.17		6,622.05	
Purification System Superintendence	12,509.66		12,199.92	
Purification System Labor	14,998.50		15,604.75	
Purification System Supplies and Expense	18,386.16		15,460.35	
General Station Labor	11,563.50		11,641.50	
Distribution Superintendence	32,267.19		12,511.31	
Storage Reservoir Labor	4,756.00		4,745.00	
Other Distribution Labor	10,399.76		6,299.76	
Other Distribution Expenses	2,450.18		.....	
Repairs of Distribution Mains and Accessories	216,699.86		215,679.79	
Repairs of Consumers' Meters	48,403.18		50,674.52	
TOTAL COLLECTING, PURIFICATION, PUMPING AND DISTRIBUTION EXPENSES		$ 531,301.74		$ 488,806.84
Commercial, General and Miscellaneous Expenses				
Commercial Office Salaries	$ 48,002.77		$ 34,983.12	
Meter Reading and Collecting Expenses	33,618.47		36,320.95	
Other Commercial Expense	9,057.38		9,579.41	
Salaries of General Officers	7,699.92		7,699.92	
General Office Supplies and Expense	.....		2,275.00	
Law Expenses	3,097.33		2,257.90	
Injuries and Damages	1,609.32		12.00	
Insurance	2,122.59		1,048.81	
Transportation Expense	102,955.70		97,752.48	
Undistributed Adjustments—Balance	1,270.07*		3,151.81	
Taxes	40,174.36		43,133.59	
General Amortization	367,797.38		368,195.20	
TOTAL COMMERCIAL, GENERAL AND MISCELLANEOUS EXPENSES		614,865.15		606,410.19
TOTAL OPERATING EXPENSES		1,146,166.89		1,095,217.03
NET OPERATING REVENUES—Forward		$ 751,664.95		$ 833,649.37

* Figures in red.

WATER DEPARTMENT

COMPARATIVE STATEMENT OF REVENUES AND EXPENSES

FOR THE YEARS ENDED DECEMBER 31, 1942 AND DECEMBER 31, 1941

(According to the Classification of Accounts and Accounting Prescribed by the Public Utility Commission)

	1942		1941	
NET OPERATING REVENUES—Forward		$ 751,664.95		$ 833,649.37
REVENUES (Non-Operating)				
Rentals of Water Properties	$ 530.00		$ 532.00	
Interest from Investments	1,190.19			
Interest on Delinquent Consumers Accounts	46,811.26		21,552.11	
TOTAL NON-OPERATING REVENUES		48,531.45		22,084.11
		$ 800,196.40		$ 855,733.48
EXPENSES (Non-Operating)				
Interest on Funded Debt		604,268.58		620,446.14
BALANCE TO SURPLUS		$ 195,927.82		$ 235,287.34

WATER DEPARTMENT
RECONCILIATION OF SURPLUS
JANUARY 1, 1942 AND DECEMBER 31, 1942

(According to the classification of Accounts and Accounting Prescribed by the Public Utility Commission)

Balance—January 1, 1942	$10,212,297.83
ADDITIONS	
Net Earnings for the Year Ended December 31, 1942	195,927.82
Sinking Fund Earnings	130,682.34
	$10,538,907.99
DEDUCTION	
Appropriated by City of Jersey City, N. J.	240,000.00
Balance—December 31, 1942	$10,298,907.99

WATER DEPARTMENT
EXAMINATION

FOR THE PERIOD

JANUARY 1 to DECEMBER 31, 1942

(ACCORDING TO THE CLASSIFICATIONS OF ACCOUNTS
AND ACCOUNTING PRESCRIBED BY THE
LOCAL GOVERNMENT COMMISSION)

WATER DEPARTMENT

COMPARATIVE BALANCE SHEETS
AS AT JANUARY 1, 1942 AND DECEMBER 31, 1942

(According to the Classification of Accounts and Accounting Prescribed by Local Government Commission)

ASSETS	Reference	December 31, 1942	December 31, 1941	Increase or Decrease*
Operating Section				
Cash	"W-4"	$ 641,524.79	$ 518,074.67	$123,450.12
Accounts Receivable				
Consumers Accounts	"W-5"	399,090.80	628,783.24	229,692.44*
Water Title Liens	"W-5"	115,571.73	.....	115,571.73
Miscellaneous Accounts	"W-5"	1,576.26	2,037.14	460.88*
Mortgage Receivable	"W-7"	21,668.75	.....	21,668.75
Inventory of Materials and Supplies	"W-6"	34,396.61	49,494.73	15,098.12*
TOTALS		$ 1,213,828.94	$ 1,198,389.78	$ 15,439.16
Capital Section				
Fixed Assets	"W-8"	$24,519,825.35	$24,546,346.43	$ 26,521.08*
Less: Amortization Reserve	"W-8"	6,755,505.86	6,387,708.48	367,797.38
SUB-TOTALS		$17,764,319.49	$18,158,637.95	$394,318.46*
Bond Cash	"W-8"	1,000.00	.....	1,000.00
TOTALS		$17,765,319.49	$18,158,637.95	$393,318.46*

LIABILITIES	Reference	December 31, 1942	December 31, 1941	Increase or Decrease*
Operating Section				
Interest Accrued	"W-2"-"W-4"	$ 149,127.85	$ 153,221.94	$ 4,094.09*
Reserve for Deposits	No Change	450.00	450.00	.....
Refunds Payable	"W-4"-"W-5"	1.62	7.30	5.68*
TOTAL CURRENT LIABILITIES		$ 149,579.47	$ 153,679.24	$ 4,099.77*
Surplus Revenue—In Cash	"W-3"	491,945.32	364,395.43	127,549.89
SUB-TOTALS		$ 641,524.79	$ 518,074.67	$123,450.12
Reserves for Accounts Receivable				
Consumers Accounts	"W-5"	399,090.80	628,783.24	229,692.44*
Water Title Liens	"W-5"	115,571.73	.....	115,571.73
Miscellaneous Accounts	"W-5"	1,576.26	2,037.14	460.88*
Reserve for Mortgage Receivable	"W-7"	21,668.75	.....	21,668.75
Reserve for Materials and Supplies	"W-6"	34,396.61	49,494.73	15,098.12*
TOTALS		$ 1,213,828.94	$ 1,198,389.78	$ 15,439.16
Capital Section				
Bonded Debt	"W-9"	$12,663,254.72	$12 989,254.72	$326,000.00*
Less: Sinking Funds	"W-8"	4,132,593.75	3,998,204.06	134,389.69
SUB-TOTALS		$ 8,530,660.97	$ 8,991,050.66	$460,389.69*
Surplus	"W-10"	9,234,658.52	9,167,587.29	67,071.23
TOTALS		$17,765,319.49	$18,158,637.95	$393,318.46*

WATER DEPARTMENT
STATEMENT OF REVENUES
JANUARY 1 TO DECEMBER 31, 1942

(According to the Classification of Accounts and Accounting Prescribed by the Local Government Commission)

	Budget Estimates	Realized — Amount	Realized — Reference	Excess
Metered Charges, Repairs, Installations and Testings of Meters	$1,804,070.02	$1,960,797.67	"W-5"	$171,417.70
		1.62*	"W-5"	
		14,691.67	"W-5"	
Municipal Service	75,000.00	75,000.00	"W-5"	
Miscellaneous	25,000.00	20,988.70	"W-5"	51,983.70
		6,488.69	"W-4"	
		22,050.06	"W-10"	
		27,456.25	"W-7"	
Penalties	20,000.00	23,503.57	"W-4"	3,503.57
	$1,924,070.02	$2,150,974.99		$226,904.97
				"W-3"

* Figures in red.

WATER DEPARTMENT
STATEMENT OF EXPENDITURES
JANUARY 1 TO DECEMBER 31, 1942

(According to the Classification of Accounts and Accounting Prescribed by the Local Government Commission)

	Budget Appropriation	Expended By—Cash	Expended By—Journal	Unexpended Balances
Payment of Bonds	$ 327,000.00	$ 327,000.00	$	$ .....
Sinking Fund Requirements	3,707.35	3,707.35	.....	.....
Interest on Bonds	608,362.67	455,140.73	149,127.85	4,094.09
Capital Outlays	90,000.00*	42,843.63	.....	47,156.37
Operating	820,000.00*	805,605.54	.....	14,394.46
General Budget (Surplus)	75,000.00	75,000.00	.....	.....
	$1,924,070.02	$1,709,297.25	$149,127.85	$ 65,644.92
		"W-4"	"W"	"W-3"

* After transfer of $20,000. from "Capital Outlays" to "Operating".

WATER DEPARTMENT
RECONCILIATION OF SURPLUS REVENUE—IN CASH
JANUARY 1, 1942 AND DECEMBER 31, 1942

	Reference		
Balance—January 1, 1942	"W"		$364,395.43
ADDITIONS:			
Budgetary Operations of 1942			
Excess of Amounts Realized over Budgetary Estimates	"W-1"	$226,904.97	
Unexpended Balances of Appropriations	"W-2"	65,644.92	292,549.89
			$656,945.32
DEDUCTIONS:			
Prior Years' Surplus Appropriated by City of Jersey City to support 1942 General Budget	"W-4"		165,000.00
Balance—December 31, 1942	"W"		$491,945.32

WATER DEPARTMENT
SUMMARY ANALYSIS OF OPERATING CASH
JANUARY 1 TO DECEMBER 31, 1942

	Reference		
Balance—January 1, 1942	"W"		$ 518,074.67
RECEIPTS			
Consumers' Accounts Receivable		$1,960,972.69	
Less: Refunds Paid	"W-5"	175.02	1,960,797.67
Water Title Liens		$ 14,697.88	
Less: Refunds Paid	"W-5"	6.21	14,691.67
Miscellaneous Accounts Receivable	"W-5"		20,988.70
Accounts Receivable—Municipal Service	"W-5"		75,000.00
Interest on Delinquent Consumers' Accounts		$ 23,513.87	
Less: Refunds Paid	"W-1"	10.30	23,503.57
Tap Permits		$ 3,853.00	
Building and Hose Permits		915.50	
Rent of Property		530.00	
Interest on Mortgage Receivable	"W-1"	1,190.19	6,488.69
Sale of Fixed Capital	"W-1"—"W-8"		22,050.06
Mortgage Receivable	"W-7"		27,456.25
			$2,669,051.28
DISBURSEMENTS			
Budgetary Expenditures	"W-2"	$1,709,297.25	
Interest Accrued January 1, 1942	"W"	153,221.94	
Surplus Appropriated by City of Jersey City	"W-3"	165,000.00	
Refunds Payable January 1, 1942	"W"	7.30	2,027,526.49
Balance—December 31, 1942	"W"		$ 641,524.79

WATER DEPARTMENT

SUMMARY ANALYSIS OF ACCOUNTS RECEIVABLE AND RESERVES FOR ACCOUNTS RECEIVABLE

JANUARY 1 TO DECEMBER 31, 1942

	Accounts Receivable			Reserves for Accounts Receivable		
	Reference	Debit	Credit	Reference	Debit	Credit
CONSUMERS						
Balance—January 1, 1942	"W"	$ 628,783.24		"W"		$ 628,783.24
Billings	"Contra"	1,820,309.12		"Contra"		1,820,309.12
Net Collections	"W-4"		$1,960,797.67	"W-1"	$1,960,797.67	
Refunds Payable at December 31, 1942	"W"	1.62		"W-1"		1.62
Transferred from Miscellaneous Accounts Receivable	"Below"	334.73		"Below"		334.73
Transferred to Water Title Liens	"Below"		89,540.24	"Below"	89,540.24	
Balance—December 31, 1942	"W"		399,090.80	"W"	399,090.80	
		$2,449,428.71	$2,449,428.71		$2,449,428.71	$2,449,428.71
WATER TITLE LIENS						
Transferred from Consumers' Accounts Receivable	"Above"	$ 89,540.24		"Above"		$ 89,540.24
Transferred from Miscellaneous Accounts Receivable	"Below"	54.99		"Below"		54.99
Billings	"Contra"	40,668.17		"Contra"		40,668.17
Net Collections	"W-4"		$ 14,691.67	"W-1"	$ 14,691.67	
Balance—December 31, 1942	"W"		115,571.73	"W"	115,571.73	
		$ 130,263.40	$ 130,263.40		$ 130,263.40	$ 130,263.40
MUNICIPAL SERVICE						
Charged to City of Jersey City, N. J.	"Contra"	$ 75,000.00		"Contra"		$ 75,000.00
Collected	"W-4"		$ 75,000.00	"W-1"	$ 75,000.00	
MISCELLANEOUS						
Balance—January 1, 1942	"W"	$ 2,037.14		"W"		$ 2,037.14
Billings	"Contra"	20,917.54		"Contra"		20,917.54
Collections	"W-4"		$ 20,988.70	"W-1"	$ 20,988.70	
Transferred to Consumers' Accounts Receivable	"Above"		334.73	"Above"	334.73	
Transferred to Water Title Liens	"Above"		54.99	"Above"	54.99	
Balance—December 31, 1942	"W"		1,576.26	"W"	1,576.26	
		$ 22,954.68	$ 22,954.68		$ 22,954.68	$ 22,954.68

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JERSEY CITY, N. J.

WATER DEPARTMENT
MATERIALS AND SUPPLIES AND RESERVE FOR MATERIALS AND SUPPLIES
JANUARY 1 TO DECEMBER 31, 1942

	Materials and Supplies	Reference	Reserve for Materials and Supplies	Reference
Balances—January 1, 1942	$ 49,494.73	"W"	$ 49,494.73	"W"
ADD:				
Purchases	12,613.45	"Contra"	12,613.45	"Contra"
	$ 62,108.18		$ 62,108.18	
DEDUCT:				
Used for Additions to Fixed Capital	$ 1,810.35	"W-8"	$ 1,810.35	"W-10"
Used for and charged in Billings of Installations of New Meters, Repairs and Testings of Meters and Miscellaneous Accounts	25,901.22	"Contra"	25,901.22	"Contra"
	$ 27,711.57		$ 27,711.57	
Balances—December 31, 1942	$ 34,396.61	"W"	$ 34,396.61	"W"

WATER DEPARTMENT
MORTGAGE RECEIVABLE AND RESERVE FOR MORTGAGE RECEIVABLE
JANUARY 1 TO DECEMBER 31, 1942

	Mortgage Receivable	Reference	Reserve for Mortgage Receivable	Reference
Mortgage taken in Part Payment of Sale of Fixed Capital	$ 49,125.00	"W-8"	$ 49,125.00	"W-10"
Collected	27,456.25	"W-4"	27,456.25	"W-1"
Balances—December 31, 1942	$ 21,668.75	"W"	$ 21,668.75	"W"

WATER DEPARTMENT
OTHER RECONCILIATIONS
JANUARY 1 TO DECEMBER 31, 1942

	Reference		
FIXED ASSETS			
Balance—January 1, 1942	"W"		$24,546,346.43
Add:			
By Use of Materials and Supplies	"W-6"		1,810.35
By Expenditures of Operating Cash	"W-2—"W-10"		42,843.63
			$24,591,000.41
Deduct:			
Sale of Fixed Assets for Cash	"W-4"	$ 22,050.06	
Sale of Fixed Assets for Mortgage	"W-7"	49,125.00	71,175.06
Balance—December 31, 1942	"W"		$24,519,825.35
AMORTIZATION RESERVE			
Balance—January 1, 1942	"W"		$ 6,387,708.48
Add:			
Cash Received from Operating for Retirement of Serial Bonds	"Below"		327,000.00
Amount Transferred from Capital Surplus to make total additions for Year Equal to 1½% of Fixed Capital	"W-10"		40,797.38
Balance—December 31, 1942	"W"		$ 6,755,505.86
BOND CASH			
Received from Operating Cash for Serial Bonds Maturing 1942	"Above"		$ 327,000.00
Bonds Retired	"W-9"		326,000.00
Balance—December 31, 1942 (To Provide for Bond due but not presented)	"W"		$ 1,000.00
SINKING FUNDS			
Balance—January 1, 1942	"W"		$ 3,998,204.06
Add:			
Contributed from Operating Cash	"W-10"		3,707.35
Earnings during 1942	"W-10"		130,682.34
Balance—December 31, 1942	"W"		$ 4,132,593.75

WATER DEPARTMENT
ANALYSIS OF BONDED DEBT
JANUARY 1 TO DECEMBER 31, 1942

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1942	Retired 1942	Outstanding December 31, 1942
TERM BONDS						
Funded	4½%	May 1, 1943	$	$ 150,000.00	$	$ 150,000.00
Funded	4½%	Oct. 1, 1961	.....	6,751,000.00	.....	6,751,000.00
Water Refunding of 1940	3½%	Oct. 1, 1961	.....	83,254.72	.....	83,254.72
TOTAL TERM BONDS				$ 6,984,254.72	$	$ 6,984,254.72
SERIAL BONDS						
Funded	4¼%	June 1, 1942/1959	$24,000.00	$ 590,000.00	$ 24,000.00	$ 566,000.00
		1960/1965	25,000.00			
		1966	8,000.00			
Funded	4½%	June 1, 1942/1946	47,000.00	1,018,000.00	47,000.00	971,000.00
		1947/1962	48,000.00			
		1963	15,000.00			
Funded	4¾%	June 1, 1942/1961	53,000.00	1,067,000.00	53,000.00	1,014,000.00
		1962	7,000.00			
Funded	5½%	Aug. 1, 1942/1959	92,000.00	1,742,000.00	92,000.00	1,650,000.00
		1960	86,000.00			
Funded	5½%	Sept. 1, 1942/1959	48,000.00	898,000.00	48,000.00	850,000.00
		1960	34,000.00			
Funded	4½%	Sept. 1, 1942	12,000.00	272,000.00	12,000.00	260,000.00
		1943/1962	13,000.00			
Funded	4¼%	Oct. 1, 1942/1955	8,000.00	232,000.00	8,000.00	224,000.00
		1956/1968	9,000.00			
		1969	3,000.00			
Funded	5 %	Oct. 1, 1942/1961	3,000.00	76,000.00	3,000.00	73,000.00
		1962/1969	2,000.00			
Refunding (Series "G" 12-13-14)	4¼%	June 1, 1942	4,000.00	10,000.00	4,000.00	6,000.00
		1943/1944	3,000.00			
Refunding (Series "H" 12-13-14)	4½%	June 1, 1942	7,000.00	19,000.00	7,000.00	12,000.00
		1943/1944	6,000.00			
Refunding (Series "I" 12-13-14)	4¾%	June 1, 1942	8,000.00	21,000.00	8,000.00	13,000.00
		1943	7,000.00			
		1944	6,000.00			
Refunding (Series 23-24-25)	5½%	Aug. 1, 1942/1943	12,000.00	35,000.00	12,000.00	23,000.00
		1944	11,000.00			
Refunding (Series "B" 29-30-31)	5½%	Sept. 1, 1942	6,000.00	17,000.00	5,000.00	12,000.00*
		1943	5,000.00			
		1944	6,000.00			
Refunding (Series "A" 29-30-31)	4½%	Sept. 1, 1942	1,000.00	4,000.00	1,000.00	3,000.00
		1943	2,000.00			
		1944	1,000.00			
Refunding (Series "B" 35-36-37)	4¼%	Oct. 1, 1942/1944	1,000.00	3,000.00	1,000.00	2,000.00
Refunding (Series "A" 35)	5 %	Oct. 1, 1942	1,000.00	1,000.00	1,000.00	.....
TOTAL SERIAL BONDS				$ 6,005,000.00	$326,000.00	$ 5,679,000.00
TOTAL WATER BONDS				$12,989,254.72	$326,000.00	$12,663,254.72
				"W"	"W-8"	"W"

* Includes bond not presented for payment. Funds to retire this bond when presented is on hand in Bond Cash Account.

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WATER DEPARTMENT
RECONCILIATION OF CAPITAL SURPLUS
JANUARY 1, 1942 AND DECEMBER 31, 1942

	Reference		
Balance—January 1, 1942	"W"		$9,167,587.29
ADDITIONS			
Increase to Fixed Capital by Use of Operating Cash	"W-8"		42,843.63
Increase to Fixed Capital by Use of Materials and Supplies	"W-6"		1,810.35
Earnings of Sinking Fund during 1942	"W-8"		130,682.34
Sinking Fund Contribution by Operating Cash	"W-8"		3,707.35
			$9,346,630.96
DEDUCTIONS			
Cash Received for Sale of Fixed Assets Transferred to Operating	"W-1"	$ 22,050.06	
Mortgage Received for Sale of Fixed Assets Transferred to Operating	"W-7"	49,125.00	
Transferred to Amortization Reserve to make Total Increase to Reserve Account for 1942 equal to 1½% of Fixed Assets	"W-8"	40,797.38	111,972.44
Balance—December 31, 1942	"W"		$9,234,658.52

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1943

ANNUAL REPORT

OF THE

CITY COMPTROLLER

OF

JERSEY CITY, N. J.

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JERSEY CITY, N. J.

FOR THE YEAR ENDING
DECEMBER 31, 1943

Jersey City
J-82
1943

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BOYCE, HUGHES & FARRELL
30 JOURNAL SQUARE
JERSEY CITY, N. J.

May 15, 1944.

Hon. Board of Commissioners,
City of Jersey City,
New Jersey.

Sirs:

We have made an examination of the books and accounts of the City of Jersey City for the calendar year 1943 and have submitted our report of the examination with statements covering the City's financial position at the end of the year and its transactions during the year. In connection therewith we examined or tested accounting records of the City and other supporting evidence and obtained information and explanations from officers and employees of the City; we also made a general review of the City's accounting methods and made extensive tests of the records of receipts and disbursements for the year to an extent we deemed appropriate.

Our examination did not include the records of the Board of Education or of the Public Library.

In our opinion, based upon such examination, with the explanations and comments contained in our report, the balance sheets and relative statements of receipts and disbursements taken from our report and included herein fairly present in accordance with the accounting principles prescribed by the Local Government Board, which were consistently applied by the City during the year under review, its position at December 31, 1943 and its receipts and disbursements for the year 1943.

Respectfully submitted,

George W. O'Neil

Registered Municipal Accountant.

DEPARTMENT OF REVENUE AND FINANCE

CITY HALL

JERSEY CITY, N. J.

ARTHUR POTTERTON
DIRECTOR AND COMPTROLLER

May 16, 1944.

Honorable Board of Commissioners of the
City of Jersey City.

Sirs:

In accordance with the requirements of R. S. 40:72-17 there is submitted to you herewith the results of the examination of the books and accounts of the City of Jersey City which has been completed by Boyce, Hughes & Farrell, Certified Public Accountants, for the year ended December 31, 1943.

Their report is on file with the City Clerk and the Department of Local Government of the State of New Jersey as required by the statutes.

Very truly yours,

Arthur Potterton

Director of Revenue and Finance
and Comptroller.

CURRENT ACCOUNT

COMPARATIVE BALANCE SHEETS

as at

January 1, 1943 and December 31, 1943

ASSETS	Reference	December 31, 1943	January 1, 1943	Increase or Decrease*
Cash	"A-7"	$ 8,525,933.44	$ 8,228,454.88	$ 297,478.56
Investment in U. S. Government Bonds	"A-6"	1,100,000.00	100,000.00	1,000,000.00
Sub-Totals		$ 9,625,933.44	$ 8,328,454.88	$1,297,478.56
Emergency Revenue 1943	"A-1"	275,000.00	.....	275,000.00
Taxes Receivable	"A-8"	19,465,681.52	19,437,369.24	28,312.28
Tax Lien Certificates	"A-10"	18,889,137.70	21,950,867.48	3,061,729.78*
Cash—Food Stamp Plan Account	"A-11"	.....	75,400.00	75,400.00*
Due from Municipal Food Stamp Administration	"A-12"	.....	24,600.00	24,600.00*
Revenue Accounts Receivable	"A-19"	418,495.86	28,705.03	389,790.83
Totals		$48,674,248.52	$49,845,396.63	$1,171,148.11*

LIABILITIES				
Vouchers Payable	"A-7"	$	$ 288,475.94	$ 288,475.94*
Tax Revenue Notes	"A-13"	1,010.00	1,130.00	120.00*
Prepayments of Taxes	"A-8"	.....	1,319.09	1,319.09*
Due Water Department	"A-14"	1,127.61	818.21	309.40
Due Trust Assessment Account	"A-14"	2,999.94	4,367.19	1,367.25*
Appropriations Reserved	"A-15	1,231,509.41	70,176.39	1,161,333.02
Other Cash Reserves	"A-16"	52,259.56	73,456.96	21,197.40*
Unexpended Balances of Dedicated Revenues	"A-17"	5,391.69	13,691.44	8,299.75*
Surplus Revenue—In Cash	"A-1"	8,331,635.23	7,875,019.66	456,615.57
Sub-Totals		$ 9,625,933.44	$ 8,328,454.88	$1,297,478.56
Surplus Revenue—Non-Cash	"A-1"	275,000.00	.....	275,000.00
Reserve of Delinquent Taxes	"A-18"	19,465,681.52	19,437,369.24	28,312.28
Reserve of Tax Lien Certificates	"A-10"	18,889,137.70	21,950,867.48	3,061,729.78*
Reserve of Revolving Fund—Food Stamp Plan	"A-1"	.....	100,000.00	100,000.00*
Reserve of Revenue Accounts Receivable	"A-19"	418,495.86	28,705.03	389,790.83
Totals		$48,674,248.52	$49,845,396.63	$1,171,148.11*

SURPLUS REVENUE

January 1 to December 31, 1943

In Cash	Reference		
Deficit of 1943 General Budgetary Revenues Estimated	"A-2"	$4,013,516.92	
Less: 1943 Appropriation for Reserve of Uncollected Taxes Included in Current Taxes Levied	"A-4"	6,577,859.06	
Actual Excess of Collections Over General Budgetary Revenues Estimated			$2,564,342.14
Revenues Not Anticipated	"A-3"		100,613.49
Old Oustanding Checks Cancelled	"A-7"		103.31
Appropriation Reserves of 1942 Cancelled	"A-15"		5,615.09
Transferred from Other Cash Reserves	"A-16"		35,941.54
Transferred from Reserve of Revolving Fund—Food Stamp Plan	"A"		100,000.00
Resulting from All Operations of 1943			$2,806,615.57
Balance—January 1 1943	"A"	$7,875,019.66	
Appropriated to Support 1943 General Budget	"A-2"	2,350,000.00	5,525,019.66
Balance—December 31, 1943	"A"		$8,331,635.23
Non-Cash			
Emergency Revenue 1943	"A"		$ 275,000.00
Balance—December 31, 1943	"A"		$ 275,000.00

STATEMENT OF 1943 GENERAL BUDGETARY REVENUES ESTIMATED

January 1 to December 31, 1943

		Budgetary Estimates	Realized	Excess or Deficit*
Surplus Revenue Cash Appropriated		$ 2,350,000.00	$ 2,350,000.00	$ .....
Miscellaneous Revenues				
Bus Receipts Tax		$ 150,000.00	$ 229,168.12	$ 79,168.12
Hack Licenses		1,000.00	1,060.00	60.00
Marriage Licenses		6,000.00	6,932.00	932.00
Exhibition Licenses		4,000.00	4,240.98	240.98
Trade Licenses and Vendors' Plates		3,000.00	2,867.85	132.15*
Beverage Licenses		315,000.00	338,335.07	23,335.07
District Court Fees		29,000.00	22,550.38	6,449.62*
Search Fees		2,500.00	4,060.00	1,560.00
Health Bureau Permits		5,000.00	4,313.75	686.25*
Combustible Bureau Permits		6,000.00	6,017.50	17.50
Building Bureau Permits		5,000.00	3,652.00	1,348.00*
Sewer and Street Opening Permits		5,000.00	5,230.90	230.90
Receipts from Medical Center		800,000.00	934,535.09	134,535.09
Special Privileges		24,000.00	24,764.38	764.38
Hudson & Manhattan R. R. (Grove Street)		5,000.00	5,000.00	.....
South Cove Rentals		20,000.00	24,240.34	4,240.34
Howell Street Dock Wharfage		4,000.00	7,516.18	3,516.18
Pier "B" Rentals		22,000.00	30,250.00	8,250.00
Second Class Railroad Taxes and Railroad Franchise Taxes		4,800,000.00	6,132,158.41	1,332,158.41
Criminal Court Fines		4,000.00	14,819.00	10,819.00
Interest and Costs on Taxes		400,000.00	521,588.97	121,588.97
Franchise Taxes		450,000.00	471,748.92	21,748.92
Gross Receipts Taxes		500,000.00	615,812.95	115,812.95
Water Department Surplus (Current Year)		75,000.00	75,000.00	.....
Trust Assessment Surplus Cash		8,206.85	8,206.85	.....
Capital Surplus Cash		4,668.33	4,668.33	.....
Water Department Surplus of Prior Years		290,000.00	290,000.00	.....
Total Miscellaneous Revenues		$ 7,938,375.18	$ 9,788,737.97	$1,850,362.79
Taxes of Prior Levies				
Delinquent Tax Collections		$ 3,100,000.00	$ 2,646,914.57	$ 453,085.43*
Tax Title Lien Collections		300,000.00	813,282.66	513,282.66
Amount to Be Raised by Taxation				
As Estimated (Adopted Budget)	$25,421,677.50			
Adjustment	452,289.39			
Actual (Certified)		24,969,388.11	19,320,311.17	5,649,076.94*
		$38,657,763.29	$34,919,246.37	$3,738,516.92*
Emergency Revenues Anticipated		275,000.00	.....	275,000.00*
Totals		$38,932,763.29	$34,919,246.37	$4,013,516.92*
		"A-4"		"A-1"

$ 2,350,000.00	"A-1"
9,788,737.97	"A-19"
107,359.97	"C-6"
705,922.69	"A-10"
19,320,311.17	"A-18"
2,646,914.57	"A-18"
$34,919,246.37	

REVENUES NOT ANTICIPATED

January 1 to December 31, 1943

	Realized
Revenues from Acquired Properties	$ 37,937.12
Sundry Departments	1,812.30
Mothers' Institute	1,593.80
Damages to City Property	2,313.09
Laundry Licenses	4,300.00
Barbers' Licenses	662.00
Inspection of Dairies	4,149.00
Advertising Tax Sales	1,599.00
1937 and Prior Personal Taxes Collected	5,128.34
Refunds of State Gasoline Tax	5,376.54
Abandoned Cars	500.00
Restaurant Licenses	1,990.00
Advertising Ordinances	260.00
Special Police Permits	820.00
Health Violations	1,361.28
Costs of Court (Law Department)	129.64
Bond Reconversions	151.00
Rental of Buildings—Medical Center	5,277.78
Roosevelt Stadium	1,018.53
State Participation—Lighting Route #1	2,810.87
Municipal Relief	1,195.59
Interest on Bank Deposits	973.90
State of New Jersey—Sewing Room Project	262.94
Mortgage Collections	2,606.12
Interest on Investments in U. S. Government Bonds	7,465.80
Jersey City Housing Authority	6,308.95
Certified Copies of Marriage Licenses	133.00
Care of Lawns, etc.	679.00
Interest on Assessments	190.87
Interest on Mortgages	773.92
Profit on Sales of Deeds	833.11
Total (Reference "A-1")	$100,613.49

Exhibit "A-4"

SUMMARY STATEMENT OF 1943 GENERAL BUDGETARY APPROPRIATIONS

January 1 to December 31, 1943

	Reference	Budgetary Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Cash	Expended By Journal	Reserved
Departmental								
Department of Public Affairs	"A-4a"	$ 3,242,127.15	$ 7,000.00	$ 32,000.00	$ 3,217,127.15	$ 2,841,122.90	$	$ 376,004.25
Department of Revenue and Finance	"A-4a"	1,724,355.08	74,700.00	44,700.00	1,754,355.08	1,699,426.93		54,928.15
Department of Public Works	"A-4a"	1,725,532.00			1,725,532.00	1,562,935.75		162,596.25
Department of Public Safety	"A-4a"	5,549,967.50	55,000.00	60,000.00	5,544,967.50	5,313,721.33		231,246.17
Department of Parks and Public Property	"A-4a"	863,174.75	900.00	900.00	863,174.75	801,677.49		61,497.26
Contingent Expenses—All Departments		50,000.00			50,000.00	45,328.64		4,671.36
Debt Service								
Maturing Serial Bonds—General		2,409,000.00			2,409,000.00	2,409,000.00		
Sinking Fund Requirements—General		14,489.66			14,489.66	14,489.66		
Interest on Bonds—General		1,593,645.01			1,593,645.01	1,593,645.01		
Interest on Bond Anticipation Notes		5,000.00			5,000.00			5,000.00
Interest on Tax Anticipation Notes		50,000.00			50,000.00	340.00		49,660.00
Down Payments on Capital Improvements		50,000.00			50,000.00			50,000.00
Maturing Serial Bonds—School		500,000.00			500,000.00	500,000.00		
Sinking Fund Requirements—School		12,465.39			12,465.39	12,465.39		
Interest on Bonds—School		457,243.75			457,243.75	457,243.75		
Deficit in Revenues—General and School Sinking Funds		355.86			355.86	355.86		
Local School Tax		5,796,564.80			5,796,564.80	5,796,564.80		
County Tax								
As Estimated (Adopted Budget)	$6,784,296.55							
Adjustment	375,268.17							
Actual (Certified)		6,409,028.38			6,409,028.38	6,409,028.38		
State School Tax								
As Estimated (Adopted Budget)	$1,703,976.12							
Adjustment	77,021.22							
Actual (Certified)		1,626,954.90			1,626,954.90	1,626,954.90		
Reserve for Uncollected Taxes		6,577,859.06			6,577,859.06		$6,577,859.06	
		$38,657,763.29	$137,600.00	$137,600.00	$38,657,763.29	$31,084,300.79	$6,577,859.06	$ 995,603.44
Emergency Appropriations								
Revenue and Finance		275,000.00			275,000.00	39,094.03		235,905.97
Totals		$38,932,763.29	$137,600.00	$137,600.00	$38,932,763.29	$31,123,394.82	$6,577,859.06	$1,231,509.41
		"A-2"				"A-7"	"A-1"	"A-15"

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1943

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PUBLIC AFFAIRS						
Executive Office						
Salaries and Wages:						
Mayor	$ 8,000.00	$	$	$ 8,000.00	$ 8,000.00	$
Deputy Director	7,000.00			7,000.00	7,000.00	
Secretary and Stenographers	20,500.00			20,500.00	20,322.92	177.08
Other Expenses:						
Printing, Stationery and Supplies	1,000.00			1,000.00		1,000.00
Memorial Day Celebration	2,500.00			2,500.00	2,496.50	3.50
Jersey City Medical Center						
Salaries and Wages:						
Administrative:						
Medical Director	9,000.00			9,000.00	9,000.00	
Officers and Employees	83,279.90			83,279.90	77,744.20	5,535.70
Professional Care of Patients:						
Nurses and Other Employees	466,171.00			466,171.00	448,445.69	17,725.31
Ambulance Corps:						
Chauffeurs and Ambulance Drivers	8,206.75			8,206.75	7,539.75	667.00
Housekeeping:						
Matron and Other Employees	377,778.00		25,000.00	352,778.00	341,973.60	10,804.40
Kitchen:						
Steward and Other Employees	205,185.50		3,500.00	201,685.50	182,472.37	19,213.13
Laundry:						
Foreman and Other Employees	146,280.75			146,280.75	127,344.47	18,935.28
Power House:						
Chief Engineer and Other Employees	74,278.00	3,500.00		77,778.00	77,601.72	177.28
Other Expenses:						
Administrative Expenses:						
Stationery, Printing, Office Supplies	56,500.00			56,500.00	51,263.18	5,236.82
Professional Care of Patients:						
Medical and Surgical Supplies and Other Miscellaneous Items of Maintenance	257,500.00			257,500.00	192,866.03	64,633.97
Department Expenses:						
Housekeeping, Kitchen, Dry Goods, Laundry and Other Miscellaneous Items of Maintenance	100,000.00			100,000.00	62,921.25	37,078.75
Steward's Department:						
Bread, Rolls, Milk, Groceries, etc.	468,500.00			468,500.00	422,116.77	46,383.23
General House and Property Expenses:						
Fuel, Light, Ice, Ambulances, Automobiles, Tires, Tubes and Other Miscellaneous Items of Maintenance	287,800.00			287,800.00	254,448.77	33,351.23
New Equipment	6,000.00			6,000.00	2,489.21	3,510.79

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1943

DEPARTMENT OF PUBLIC AFFAIRS (Continued)	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
Health Bureau, Sanitary Division						
Salaries and Wages:						
Health Officer, Inspectors and Other Employees	$ 98,203.50	$	$	$ 98,203.50	$ 97,466.03	$ 737.47
Other Expenses	16,605.00			16,605.00	10,642.36	5,962.64
Medical Division						
Salaries and Wages:						
Chief Medical Officer, Inspectors, Nurses and Other Employees	93,673.75		3,500.00	90,173.75	85,561.75	4,612.00
Other Expenses	4,500.00			4,500.00	3,560.01	939.99
Division of Social Hygiene						
Salaries and Wages:						
Medical Director and Other Employees	13,600.00	3,500.00		17,100.00	17,043.00	57.00
Other Expenses	500.00			500.00	397.54	102.46
Division of Communicable Diseases						
Other Expenses	12,000.00			12,000.00	6,944.97	5,055.03
Division of Child Hygiene, Mothers' Institute and 12 Infant Welfare Stations						
Salaries and Wages:						
Chief of Division, Medical Inspectors, Nurses and Other Employees	93,120.00			93,120.00	92,088.54	1,031.46
Other Expenses	15,000.00			15,000.00	12,867.88	2,132.12
Bureau of Municipal Relief						
Salaries and Wages:						
Superintendent, Investigators and Other Employees	38,000.00			38,000.00	35,700.00	2,300.00
Other Expenses:						
Relief of Poor	10,000.00			10,000.00	2,467.70	7,532.30
Printing, Stationery and Other Miscellaneous Items of Maintenance—Rent 75 Montgomery St.	8,000.00			8,000.00	6,220.64	1,779.36
Mandatory Contribution for Direct Relief	140,000.00			140,000.00	70,000.00	70,000.00
Mandatory Contribution for Administration	60,000.00			60,000.00	52,597.19	7,402.81
Bus Hire for W. P. A. Projects	1,500.00			1,500.00	624.37	875.63
W. P. A. Requirements	11,000.00			11,000.00	10,979.80	20.20
Building Inspection Bureau						
Salaries and Wages:						
Superintendent, Inspectors and Clerks	39,245.00			39,245.00	38,887.50	357.50
Other Expenses:						
Printing, Stationery, incidentals	1 700.00			1,700.00	1,027.19	672.81
Total for Department of Public Affairs (Reference "A-4")	$3,242,127.15	$ 7,000.00	$ 32,000.00	$3,217,127.15	$2,841,122.90	$376,004.25

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1943

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF REVENUE AND FINANCE						
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	7,000.00			7,000.00	7,000.00	
Secretary, Clerk and Stenographers	11,100.00			11,100.00	11,055.62	44.38
Other Expenses:						
Hudson and Manhattan R. R. Fare Litigation	7,500.00			7,500.00	2,385.22	5,114.78
Cost of Foreclosure of Title Liens	50,000.00	5,000.00		55,000.00	47,542.13	7,457.87
Municipal Publicity and Advertising	10,000.00			10,000.00	9,298.60	701.40
Railroad Tax Litigation, Real Estate and Personal Property Appraisals	132,000.00	47,000.00		179,000.00	179,000.00	
Printing, Stationery, Miscellaneous Supplies	65,000.00	15,000.00		80,000.00	75,506.27	4,493.73
Industrial and Other Advertising	25,000.00		16,000.00	9,000.00	6,317.74	2,682.26
Cost of Levying and Collecting Personal Taxes	5,000.00			5,000.00	3,516.99	1,483.01
Cost of Tax Sale	15,000.00			15,000.00	14,051.87	948.13
City Collector's Office						
Salaries and Wages:						
City Collector	6,000.00			6,000.00	6,000.00	
Chief Clerk and Other Employees	91,817.00		5,000.00	86,817.00	86,440.46	376.54
Cost of Tax Billing and Collection	19,000.00		3,000.00	16,000.00	15,998.38	1.62
Bureau of Tax Assessments						
Salaries and Wages:						
Board of Tax Assessors	42,500.00			42,500.00	40,855.52	1,644.48
Secretary, Executive Clerk and Other Employees	74,650.00			74,650.00	69,840.81	4,809.19
City Comptroller's Office						
Salaries and Wages:						
City Comptroller	833.33			833.33	833.33	
Legal Assistant	7,000.00			7,000.00	7,000.00	
Chief Clerk and Other Employees	56,100.00		7,500.00	48,600.00	47,098.13	1,501.87
City Treasurer's Office						
Salaries and Wages:						
Deputy Treasurer	5,500.00		1,000.00	4,500.00	2,750.04	1,749.96
Cashiers and Other Employees	10,000.00	500.00		10,500.00	10,345.00	155.00
Miscellaneous						
Other Expenses:						
Municipal Water Service	75,000.00			75,000.00	75,000.00	
Public Library	300,660.00			300,660.00	300,660.00	
Rental First and Second District Courts	16,000.00			16,000.00	14,499.96	1,500.04
Jersey City Municipal Pension Commission	225,000.00			225,000.00	225,000.00	

ANALYSIS OF DEPARTMENTAL EXPENDITURES

January 1 to December 31, 1943

DEPARTMENT OF REVENUE AND FINANCE (Continued)	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
City Clerk's Office						
Salaries and Wages:						
City Clerk	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$ .....
Clerks	78,348.75	.....	1,500.00	76,848.75	76,492.93	355.82
Other Expenses:						
Printing, Stationery and Other Miscellaneous Supplies	37,000.00	4,500.00	.....	41,500.00	38,194.65	3,305.35
Primary and General Election Expenses	55,500.00	500.00	.....	56,000.00	55,908.97	91.03
Advertising Ordinances—Board of Commissioners and Signs and Alterations	1,000.00	.....	500.00	500.00	98.70	401.30
Refunds of Beverage Licenses	4,000.00	.....	3,000.00	1,000.00	755.01	244.99
Purchasing Department						
Salaries and Wages:						
Purchasing Agent	5,000.00	.....	.....	5,000.00	5,000.00	.....
Storekeeper, Clerks and Other Employees	23,036.75	.....	.....	23,036.75	23,021.20	15.55
Other Expenses	1,800.00	.....	.....	1,800.00	1,119.36	680.64
Legal and Judicial						
Law Department						
Salaries and Wages:						
Corporation Counsel	12,500.00	.....	.....	12,500.00	12,500.00	.....
Assistants to Corporation Counsel	60,000.00	2,000.00	.....	62,000.00	61,756.66	243.34
Clerks and Other Employees	29,800.00	.....	2,000.00	27,800.00	27,787.55	12.45
Other Expenses	6,000.00	.....	.....	6,000.00	5,960.81	39.19
First District Court						
Salaries and Wages:						
Judge	6,600.00	.....	.....	6,600.00	6,600.00	.....
Clerks and Other Employees	25,900.00	.....	.....	25,900.00	21,402.71	4,497.29
Other Expenses	1,850.00	.....	.....	1,850.00	1,350.71	499.29
Second District Court						
Salaries and Wages:						
Judge	6,600.00	.....	.....	6,600.00	6,600.00	.....
Clerks and Other Employees	26,000.00	.....	.....	26,000.00	25,857.16	142.84
Other Expenses	1,850.00	.....	.....	1,850.00	1,631.20	218.80
Labor Bureau						
Salaries and Wages:						
Employment Examiner and Other Employees	5,769.25	.....	.....	5,769.25	5,769.25	.....
Jitney Traffic Bureau						
Salaries and Wages:						
Supervisors, Clerks and Other Employees	24,140.00	.....	200.00	23,940.00	22,737.96	1,202.04
Other Expenses	500.00	200.00	.....	700.00	487.50	212.50
Sinking Fund Commission						
Salaries and Wages:						
Secretary	1,000.00	.....	.....	1,000.00	1,000.00	.....
Other Expenses:						
Printing and Stationery	100.00	.....	.....	100.00	15.00	85.00

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1943

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF REVENUE AND FINANCE (Continued)						
Board of Adjustment						
Salaries and Wages:						
Secretary, Clerks and Investigators	$ 5,300.00	$	$	$ 5,300.00	$ 4,291.60	$ 1,008.40
Other Expenses	500.00			500.00	205.74	294.26
Department of Supervision of Accounts						
Salaries and Wages:						
Examiner of Accounts and Other Employees	4,600.00			4,600.00	4,600.00	
Other Expenses	22,000.00			22,000.00	15,286.19	6,713.81
Real Estate Department (Tax Titles, acquired by Purchase of Foreclosure and Receiverships)						
Other Expenses	5,000.00		5,000.00			
Total for Department of Revenue and Finance (Reference "A-4")	$1,724,355.08	$ 74,700.00	$ 44,700.00	$1,754,355.08	$1,699,426.93	$ 54,928.15
DEPARTMENT OF PUBLIC WORKS						
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	5,000.00			5,000.00	5,000.00	
Chief Clerk and Other Employees	30,700.00			30,700.00	30,700.00	
Other Expenses	3,000.00			3,000.00	2,500.22	499.78
Engineering Bureau						
Salaries and Wages:						
Chief Engineer and Other Employees	50,691.25			50,691.25	48,891.25	1,800.00
Other Expenses	5,000.00			5,000.00	3,473.17	1,526.83
Bureau of Street Lighting						
Salaries and Wages:						
Inspectors and Utilitymen	5,072.50			5,072.50	5,072.50	
Other Expenses:						
Municipal Street Lighting (Contract)	240,000.00			240,000.00	204,385.20	35,614.80
Printing, Statonery and Supplies	500.00			500.00	244.25	255.75
Bureau of Health and Sanitation						
Salaries and Wages:						
Inspectors and Assistants	20,963.75			20,963.75	18,691.75	2,272.00
Other Expenses:						
Removal of Ashes and Garbage (Contract)	480,300.00			480,300.00	463,420.45	16,879.55
Printing, Statonery and Supplies	1,500.00			1,500.00	1,319.89	180.11
Bureau of Cleaning Sewers and Basins						
Salaries and Wages:						
Superintendent and Other Employees	52,815.25			52,815.25	47,732.12	5,083.13
Other Expenses	6,500.00			6,500.00	6,143.00	357.00
Street Cleaning Bureau						
Salaries and Wages:						
Superintendent and Other Employees	393,067.50			393,067.50	366,398.71	26,668.79
Snow Removal	20,000.00			20,000.00	9,607.80	10,392.20
Other Expenses:						
Repairs and Miscellaneous Items	50,000.00			50,000.00	34,811.76	15,188.24
Snow Removal	30,000.00			30,000.00	11,880.33	18,119.67

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1943

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PUBLIC WORKS (Continued)						
Bureau of Assessments						
Salaries and Wages:						
Commissioners and Secretary	$ 16,000.00	$	$	$ 16,000.00	$ 16,000.00	$
Other Expenses	150.00			150.00	89.65	60.35
Bureau of Street Repairs						
Salaries and Wages:						
Asphalt Repairs and Improvements to Streets	243,771.75			243,771.75	230,678.16	13,093.59
Other Expenses:						
Miscellaneous Supplies, Repairs and Improvements to Streets	60,500.00			60,500.00	45,978.38	14,521.62
Bureau of Motor Vehicles						
Other Expenses	2,500.00			2,500.00	2,417.16	82.84
Total for Department of Public Works (Reference "A-4")	$1,725,532.00	$	$	$1,725,532.00	$1,562,935.75	$162,596.25
DEPARTMENT OF PUBLIC SAFETY						
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	6,000.00			6,000.00	6,000.00	
Secretary and Stenographer	8,200.00			8,200.00	8,200.00	
Other Expenses	5,000.00			5,000.00	5,000.00	
Police Department						
Salaries and Wages:						
Chief of Police, Assistant Chief and Deputies	23,000.00			23,000.00	18,037.15	4,962.85
Inspectors, Captains, Lieutenants, Detectives, Patrolmen and Other Employees	2,964,102.50		30,000.00	2,934,102.50	2,871,514.46	62,588.04
Other Expenses:						
Police Pensions	435,000.00	25,000.00		460,000.00	460,000.00	
Fuel, Light and Other Miscellaneous Items of Maintenance	141,000.00			141,000.00	117,598.96	23,401.04
Local Defense	10,000.00			10,000.00	1,157.20	8,842.80
Detention Home for Juveniles	2,000.00			2,000.00	1,000.00	1,000.00
New Equipment	8,500.00			8,500.00		8,500.00
Criminal Courts						
Salaries and Wages:						
Judges	21,000.00			21,000.00	21,000.00	
Court Clerks and Other Employees	25,450.00			25,450.00	19,441.41	6,008.59
Other Expenses	700.00			700.00	571.60	128.40
Amusement Bureau						
Salaries and Wages:						
Inspector	2,750.00			2,750.00		2,750.00

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1943

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PUBLIC SAFETY (Continued)						
Bureau of Weights and Measures						
Salaries and Wages:						
Superintendent and Assistants	$ 30,443.75	$	$	$ 30,443.75	$ 26,962.88	$ 3,480.87
Other Expenses:						
Auto Maintenance, Printing and Stationery	300.00			300.00	124.20	175.80
Fire Department						
Salaries and Wages:						
Chief of Fire Department and Deputies	21,000.00			21,000.00	21,000.00	
Battalion Chiefs, Fire Captains and Other Employees	1,542,771.25		30,000.00	1,512,771.25	1,466,023.91	46,747.34
Other Expenses:						
Fire Pensions	215,000.00			215,000.00	215,000.00	
Fuel, Light and Other Miscellaneous Items of Maintenance	65,000.00			65,000.00	47,589.56	17,410.44
New Equipment	15,250.00	30,000.00		45,250.00		45,250.00
Total for Department of Public Safety (Reference "A-4")	$5,549,967.50	$ 55,000.00	$ 60,000.00	$5,544,967.50	$5,313,721.33	$231,246.17
DEPARTMENT OF PARKS AND PUBLIC PROPERTY						
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	6,000.00			6,000.00	6,000.00	
Secretary and Other Employees	8,200.00			8,200.00	8,188.74	11.26
Other Expenses	1,000.00			1,000.00	918.51	81.49
Bureau of Shade Trees, Parks and Playgrounds						
Salaries and Wages:						
City Forester, Gardeners, Laborers and Other Employees of Shade Tree and Park Bureau; Supervisors, Instructors and Employees of Playgrounds Bureau	395,993.00			395,993.00	392,944.05	3,048.95
Pension Employee	600.00			600.00	434.84	165.16
Other Expenses:						
Materials and Supplies—Maintenance	85,000.00			85,000.00	57,494.75	27,505.25
New Equipment and Recreational Activities—Playgrounds	25,000.00			25,000.00	21,262.22	3,737.78
Bureau of Public Baths						
Salaries and Wages:						
Superintendent, Firemen and Other Employees	16,724.25			16,724.25	15,223.93	1,500.32
Other Expenses	5,000.00			5,000.00	4,163.18	836.82
City Hall Building Bureau						
Salaries and Wages:						
Custodian, Engineer and Other Employees	75,506.25			75,506.25	73,052.13	2,454.12
Other Expenses	25,000.00			25,000.00	20,172.86	4,827.14
Bureau of Public Buildings						
Salaries and Wages:						
Inspector and Other Employees	102,886.25		900.00	101,986.25	97,676.82	4,309.43
Other Expenses	16,000.00			16,000.00	15,406.88	593.12
Jersey City Medical Center Buildings						
Other Expenses:						
Insurance	6,400.00			6,400.00	5,450.32	949.68
Repairs	15,000.00			15,000.00	12,557.26	2,442.74

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1943

	Budget Appropriations as Adopted	Transfers Plus	Transfers Minus	Budget Appropriations as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PARKS AND PUBLIC PROPERTY (Continued)						
Public Library Buildings						
Other Expenses:						
Insurance	$ 900.00	$	$	$ 900.00	$ 756.00	$ 144.00
Repairs	200.00			200.00	54.11	145.89
Mothers' Institute						
Other Expenses:						
Insurance	200.00			200.00		200.00
Special Repairs	500.00			500.00	383.60	116.40
Record Storage Buildings						
Other Expenses	3,500.00			3,500.00	1,814.73	1,685.27
Fire Department Buildings						
Other Expenses	8,000.00			8,000.00	6,285.95	1,714.05
Police Department Buildings						
Other Expenses:						
Insurance	1,250.00			1,250.00	306.20	943.80
Repairs	8,000.00			8,000.00	4,769.96	3,230.04
Bureau of Public Utilities						
Salaries and Wages:						
Engineer and Other Employees	38,815.00	900.00		39,715.00	39,621.62	93.38
Other Expenses	10,000.00			10,000.00	9,238.83	761.17
Total for Department of Parks and Public Property (Reference "A-4")	$ 863,174.75	$ 900.00	$ 900.00	$ 863,174.75	$ 801,677.49	$ 61,497.26

STATEMENT OF 1943 TAXES LEVIED

Hudson County Abstract of Ratables
Apportionment of Taxes

State School Taxes	$1,626,954.90	
County Tax	6,409,028.38	
District School Tax	6,766,273.94	
Other Local Taxes	10,148,506.33	
Bank Stock Tax	18,624.56	
To be Levied		$24,969,388.11
Add		
Taxes Billed on Valuations Inadvertently Omitted by County Tax Board	$ 6,897.54	
Amount Due to Fractional Differences on Tax Bills	111.52	7,009.06
		$24,976,397.17
Deduct		
Amount Due to Fractional Difference in Tax Rate		2,430.01
Taxes Levied (Reference "A-8")		$24,973,967.16

INVESTMENTS IN U. S. GOVERNMENT BONDS

January 1 to December 31, 1943

	Reference	
Balance—January 1, 1943	"A"	$ 100,000.00
Purchased	"A-7"	1,000,000.00
**Balance*—December 31, 1943	"A"	$1,100,000.00

* Consisting of:

$ 50,000. par 2½% U. S. A. Savings Bonds Series G, dated January 1, 1942, due January 1, 1954 (callable on 1 Month's notice)

50,000. par 2½% U. S. A. Savings Bonds Series G, dated July 1, 1942, due July 1, 1954 (callable on 1 month's notice)

1,000,000. par 2½% U. S. A. Treasury Bonds dated September 15, 1943, due December 15, 1964-69

SUMMARY STATEMENT OF CURRENT CASH

January 1 to December 31, 1943

	Reference		
Balance—January 1, 1943	"A"		$ 8,228,454.88
RECEIPTS			
Net Collections of 1943 General Budgetary Miscellaneous Revenues Estimated		$ 9,788,737.97	
Collections of Miscellaneous Revenues Not Anticipated in 1943 Budget		98,007.37	
Collections of Mortgages Receivable	"C-7"	2,606.12	
Collections of Dedicated Revenues		8,006.25	
Collections of Revenue Accounts Receivable	"A-19"	$ 9,897,357.71	
Net Collections of Taxes Receivable	"A-8"	21,965,906.65	
Net Collections of Tax Title Lien Certificates	"A-10	705,922.69	
Deeds Transferred for Cash	"C-6"	107,359.97	
Collections Applied as Other Reserves	"A-16"	140,568.96	
Old Outstanding Warants Cancelled	"A-1'	103.31	
Return of Revolving Fund Previously Advanced to Food Stamp Plan Administration	"A-11"	100,000.00	
Applied to Accounts of Other Sections			
Return of Loan to Sinking Fund Commission	"A-14"	145,000.00	
Trust Assessment Account	"A-14"	3,032.10	
Water Department	"A-14"	5,289.59	
			33,070,540.98
			$41,298,995.86
DISBURSEMENTS			
1943 General Budgetary Expenditures	"A-4"	$31,123,394.82	
Expenditures from Dedicated Revenues	"A-17"	16,306.00	
Payment of Unpaid Vouchers, January 1, 1943	"A"	288,475.94	
Purchase of U. S. Government Bonds	"A-6"	1,000,000.00	
Expenditures from "Other Cash Reserves"	"A-16"	125,824.82	
Expenditures from Appropriations Reserved	"A-15"	64,561.30	
Retirement of Tax Revenue Notes of 1933	"A-13"	120.00	
Payments to Other Sections			
Loan to Sinking Fund Commisison	"A-14"	145,000.00	
Trust Assessment Account	"A-14"	4,399.35	
Water Department	"A-14"	4,980.19	
			32,773,062.42
Balance—December 31, 1943	"A"		$ 8,525,933.44

Exhibit "A-8"

SUMMARY STATEMENT OF TAX LEVIES RECEIVABLE

January 1 to December 31, 1943

	Outstanding January 1, 1943	Levied 1943	Added	Net Collections	Cancelled	Transferred to Tax Title Liens	Outstanding December 31, 1943
1937 and PRIOR							
Real	$ 764,996.75	$	$125,977.79	$ 194,871.83	$ 15,450.63	$ 5,266.28	$ 675,385.80
Second Class Railroad	6,050,161.36						6,050,161.36
1938							
Real	313,240.05		280.10	57,349.55	12,201.29	8,179.72	235,789.59
Personal	46,397.28			2,081.15	44,316.13		
Second Class Railroad	1,559,301.98						1,559,301.98
1939							
Real	379,503.57		533.60	118,795.16	5,285.92	20,792.28	235,163.81
Personal	690,759.01		271.36	125,619.03	253,427.12		311,984.22
Second Class Railroad	1,301,866.67						1,301,866.67
1940							
Real	678,466.04		148.34	171,436.95	22,258.47	72,777.49	412,141.47
Personal	155,839.85		2,384.10	6,111.41	13,625.16		138,487.38
Second Class Railroad	1,319,664.54						1,319,664.54
1941							
Real	1,190,895.29		11,565.69	139,105.30	437,928.44	169,590.49	455,836.75
Personal	120,050.67		4,876.22	8,316.53	47,226.68		69,383.68
Second Class Railroad	1,127,962.10						1,127,962.10
1942							
Real	3,063,140.99		48,818.04	1,406,580.08	143,673.89	203,947.16	1,357,757.90
Personal	672,789.33		85,538.70	416,647.58	151,036.87		190,643.58
Second Class Railroad and Railroad Franchise	2,333.76						2,333.76
1943							
Real		19,318,402.42	26,143.91	15,882,370.36	32,055.51	1,621,562.44	1,808,558.02
Personal		5,636,940.18	3,511.89	3,419,316.25	7,876.91		2,213,258.91
Bank Stock Tax		18,624.56		18,624.56			
	$19,437,369.24	$24,973,967.16	$310,049.74	$21,967,225.74	$1,186,363.02	$2,102,115.86	$19,465,681.52
	"A"	"A-5"—"A-18"	"A-18"		"A-18"	"A-10"	"A"
				$ 1,319.09 "A"			
				21,965,906.65 "A-7"			
				$21,967,225.74			

Exhibit "A-9"

STATISTICS PERTAINING TO TAX LEVIES OF LAST FIVE YEARS
STATEMENT OF PERCENTAGES OF TAX COLLECTIONS

REAL TAXES	1943 Amount	%	1942 Amount	%	1941 Amount	%	1940 Amount	%	1939 Amount	%
Collections—First Year	$15,882,370.36	82.21	$17,915,030.22	77.29	$17,436,622.72	76.26	$17,137,500.38	73.39	$15,635,662.64	73.18
" —Second Year			1,406,580.08	6.07	1,404,333.15	6.14	1,901,940.56	8.14	1,851,999.39	8.67
" —Third Year					139,105.30	.60	188,618.99	.81	486,582.72	2.28
" —Fourth Year							171,436.95	.73	187,875.33	.88
" —Fifth Year									118,795.16	.55
TOTAL COLLECTIONS	$15,882,370.36	82.21	$19,321,610.30	83.36	$18,980,061.17	83.00	$19,399,496.88	83.07	$18,280,915.24	85.56
Abated	5,911.60	.03	112,749.40	.48	972,183.86	4.25	750,887.80	3.21	546,177.29	2.56
Transferred to Tax Title Liens	1,621,562.44	8.40	2,387,766.99	10.30	2,457,819.57	10.75	2,790,110.71	11.95	2,303,030.13	10.78
Balance—December 31, 1943	1,808,558.02	9.36	1,357,757.90	5.86	455,836.75	2.00	412,141.47	1.77	235,163.81	1.10
Levy	$19,318,402.42	100.00	$23,179,884.59	100.00	$22,865,901.35	100.00	$23,352,636.86	100.00	$21,365,286.47	100.00
PERSONAL TAXES										
Collections—First Year	$ 3,419,316.25	60.66	$ 2,578,435.21	79.31	$ 2,358,665.76	75.69	$ 2,211,387.64	72.39	$ 2,663,045.93	58.17
" —Second Year			416,647.58	12.81	421,937.90	13.54	299,141.03	9.79	310,910.46	6.79
" —Third Year					8,316.53	.26	207,947.97	6.81	224,468.53	4.90
" —Fourth Year							6,111.41	.20	118,088.07	2.59
" —Fifth Year									125,619.03	2.74
TOTAL COLLECTIONS	$ 3,419,316.25	60.66	$ 2,995,082.79	92.12	$ 2,788,920.19	89.49	$ 2,724,588.05	89.19	$ 3,442,132.02	75.19
Abated	4,365.02	.08	65,557.81	2.02	257,958.81	8.28	191,741.84	6.28	823,584.64	17.99
Balance—December 31, 1943	2,213,258.91	39.26	190,643.58	5.86	69,383.68	2.23	138,487.38	4.53	311,984.22	6.82
Levy	$ 5,636,940.18	100.00	$ 3,251,284.18	100.00	$ 3,116,262.68	100.00	$ 3,054,817.27	100.00	$ 4,577,700.88	100.00
SECOND CLASS RAILROAD AND RAILROAD FRANCHISE TAXES*										
Collections—First Year	$		$ 4,804,097.74	95.40	$ 3,145,744.82	57.40	$ 4,230,240.05	75.96	$ 3,789,266.12	68.03
" —Second Year					1,203,501.46	21.96	1,804.50	.03	731.82	.01
" —Third Year							1,794.68	.03		
" —Fourth Year									2,064.36	.04
" —Fifth Year										
TOTAL COLLECTIONS	$		$ 4,804,097.74	95.40	$ 4,349,246.28	79.36	$ 4,233,839.23	76.02	$ 3,792,062.30	68.08
Abated			229,212.50	4.55	3,251.54	.06	15,826.84	.28	475,772.62	8.54
Balance—December 31, 1943			2,333.76	.05	1,127,962.10	20.58	1,319,664.54	23.70	1,301,866.67	23.38
Levy	$		$ 5,035,644.00	100.00	$ 5,480,459.92	100.00	$ 5,569,330.61	100.00	$ 5,569,701.59	100.00
BANK STOCK TAXES										
Collections—First Year	$ 18,624.56	100.00	$ 16,786.00	100.00	$ 13,349.59	100.00	$ 13,101.96	100.00	$ 11,353.17	100.00
Levy	$ 18,624.56	100.00	$ 16,786.00	100.00	$ 13,349.59	100.00	$ 13,101.96	100.00	$ 11,353.17	100.00

STATISTICS PERTAINING TO TAX LEVIES OF LAST FIVE YEARS
STATEMENT OF PERCENTAGES OF TAX COLLECTIONS

TOTAL TAXES	1943 Amount	%	1942 Amount	%	1941 Amount	%	1940 Amount	%	1939 Amount	%
Collections—First Year	$19,320,311.17	77.36	$25,314,349.17	80.40	$22,954,382.89	72.93	$23,592,230.03	73.75	$22,099,327.86	70.10
" —Second Year	.....	.....	1,823,227.66	5.79	3,029,772.51	9.62	2,202,886.09	6.89	2,163,641.67	6.86
" —Third Year	.....	.....	.....	.....	147,421.83	.47	398,361.64	1.24	711,051.25	2.26
" —Fourth Year	.....	.....	.....	.....	.....	.....	177,548.36	.56	308,027.76	.98
" —Fifth Year	.....	.....	.....	.....	.....	.....	.....	.....	244,414.19	.77
TOTAL COLLECTIONS	$19,320,311.17	77.36	$27,137,576.83	86.19	$26,131,577.23	83.02	$26,371,026.12	82.44	$25,526,462.73	80.97
Abated	10,276.62	.04	407,519.71	1.30	1,233,394.21	3.92	958,456.48	2.99	1,845,534.55	5.85
Transferred to Tax Title Liens	1,621,562.44	6.49	2,387,766.99	7.58	2,457,819.57	7.81	2,790,110.71	8.72	2,303,030.13	7.31
Balance—December 31, 1943	4,021,816.93	16.11	1,550,735.24	4.93	1,653,182.53	5.25	1,870,293.39	5.85	1,849,014.70	5.87
TOTAL LEVY	$24,973,967.16	100.00	$31,483,598.77	100.00	$31,475,973.54	100.00	$31,989,886.70	100.00	$31,524,042.11	100.00

* 1941 and Prior are Second Class Railroad only

TAX LIEN CERTIFICATES
and
RESERVE OF TAX LIEN CERTIFICATES

January 1 to December 31, 1943

	Tax Lien Certificates	Reference	Reserve of Tax Lien Certificates	Reference
Balances—January 1, 1943	$21,950,867.48	"A"	$21,950,867.48	"A"
INCREASES				
Transferred from Taxes	2,102,115.86	"A-8"	2,102,115.86	"A-18"
Interest and Costs Added	81,193.29	"Contra"	81,193.29	"Contra"
Increases to Taxes in Liens	99,497.90	"Contra"	99,497.90	"Contra"
	$24,233,674.53		$24,233,674.53	
DECREASES				
Net Collections	$ 705,922.69	"A-7"	$ 705,922.69	"A-2"
Transferred to Capital Account—Deeds Acquired During 1943	4,578,437.94	"C-6"	4,578,437.94	"C-6"
Interest and Costs Cancelled	11,042.07	"Contra"	11,042.07	"Contra"
Reductions of Taxes in Liens	49,134.13	"Contra"	49,134.13	"Contra"
	$ 5,344,536.83		$ 5,344,536.83	
Balances—December 31, 1943	$18,889,137.70	"A"	$18,889,137.70	"A"

Exhibit "A-11"

FOOD STAMP PLAN ACCOUNTS

January 1 to December 31, 1943

Cash

	Reference	
Balance—January 1, 1943	"A"	$ 75,400.00
RECEIPTS		
Relief Checks Received from Municipal Food Stamp Plan Administration	"A-12"	25,100.00
		$100,500.00
DISBURSEMENTS		
Food Stamps Purchased and Transferred to Municipal Food Stamp Plan Administration	"A-12"	$ 500.00
Transferred to Current Cash	"A-7"	100,000.00
		$100,500.00
Balance—December 31, 1943	"A"	.....

Due from Municipal Food Stamp Plan Administration

Exhibit "A-12"

Balance—January 1, 1943	"A"	$ 24,600.00
Food Stamps Turned Over	"A-11"	500.00
		$ 25,100.00
Food Stamps Given to Relief Clients in Return for Relief Checks	"A-11"	25,100.00
Balance—December 31, 1943	"A"	.....

TAX REVENUE NOTES

January 1 to December 31, 1943

	Reference	
6% Notes of 1933 Due March 1, 1934 (Not Presented)		
Balance—January 1, 1943	"A"	$1,130.00
Presented for Payment and Retired During 1943	"A-7"	120.00
Balance—December 31, 1943	"A"	$1,010.00

INTER-FUND ACCOUNTS

January 1 to December 31, 1943

	Reference	Sinking Fund Commission	Trust Assessment Account	Water Department
Balances—January 1, 1943				
Payable	"A"	$	$4,367.19	$ 818.21
Collections Deposited in Current Account	"A-7"	145,000.00	3,032.10	5,289.59
		$145,000.00	$7,399.29	$6,107.80
Payments	"A-7"	145,000.00	4,399.35	4,980.19
Balances—December 31, 1943				
Payable	"A"	$	$2,999.94	$1,127.61

APPROPRIATIONS RESERVED

January 1 to December 31, 1943

	Reference	1942	1943
Balance—January 1, 1943	"A"	$ 70,176.39	$ .....
Reserved 1943	"A-4"	.....	1,231,509.41
		$ 70,176.39	$1,231,509.41
Payments During 1943	"A-7"	$ 64,561.30	$ .....
Cancelled—Transferred to Surplus Revenue	"A-1"	5,615.09	.....
		$ 70,176.39	$ .....
Balance—December 31, 1943	"A"	$	$1,231,509.41

OTHER CASH RESERVES

January 1 to December 31, 1943

	Balances January 1, 1943	Collections	Payments	Transferred to Surplus Revenue	Balances December 31, 1943
Redemption of Lands	$ 7,703.89	$	$	$ 7,703.89	$ .....
Rent Receivership Fees	27,865.27	6,380.00	6,222.40	27,865.27	157.60
Solid Fuel Licenses	1,527.00	2,426.00	2,733.00	.....	1,220.00
Deposits — Sales of Foreclosed Properties	12,090.00	119,623.46	89,143.46	.....	42,570.00
Fees—Agents' Bonds	.....	10,415.00	2,103.04	.....	8,311.96
Dog License Fees Due State	.....	1,653.50	1,653.50	.....	.....
Off-Site Improvements — Housing Project	24,270.80	.....	23,898.42	372.38	.....
Live Poultry License Fees Due State	.....	71.00	71.00	.....	.....
	$ 73,456.96	$140,568.96	$125,824.82	$ 35,941.54	$ 52,259.56
	"A"	"A-7"	"A-7"	"A-1"	"A"

DEDICATED REVENUES

January 1 to December 31, 1943

	Unexpended Balances January 1, 1943	Collections	Expenditures	Unexpended Balances December 31, 1943
Dog Licenses	$ 6,781.28	$6,622.75	$ 8,012.34	$5,391.69
Sale of Scrap	6,910.16	.....	6,910.16	.....
Solid Fuel Licenses	.....	1,361.00	1,361.00	.....
Live Poultry Licenses	.....	22.50	22.50	.....
	$13,691.44	$8,006.25	$16,306.00	$5,391.69
	"A"	"A-19"	"A-7"	"A"

RESERVE OF DELINQUENT TAXES

January 1 to December 31, 1943

	Reference		
Balance—January 1, 1943	"A"		$19,437,369.24
INCREASES			
Taxes Levied 1943	"A-8"	$24,973,967.16	
Less: Net Collections of 1943 Taxes	"A-2"	19,320,311.17	5,653,655.99
Taxes Added	"A-8"		310,049.74
			$25,401,074.97
DECREASES			
Net Collections of 1942 and Prior Taxes	"A-2"	$ 2,646,914.57	
Taxes Cancelled	"A-8"	1,186,363.02	
Transferred to Reserve of Tax Lien Certificates	"A-10"	2,102,115.86	5,935,393.45
Balance—December 31, 1943	"A"		$19,465,681.52

REVENUE ACCOUNTS RECEIVABLE
and
RESERVE THEREFOR

January 1 to December 31, 1943

	Due January 1, 1943	1943 Charges	1943 Collections	Due December 31, 1943
Revenue Accounts Receivable				
Second Class Railroad and Railroad Franchise Taxes	$	$ 6,423,707.73	$6,132,158.41	$291,549.32
Franchise Taxes		566,438.64	471,748.92	94,689.72
Gross Receipts Taxes		615,812.95	615,812.95	
Water Department Surplus of Prior Years		290,000.00	290,000.00	
Water Department Surplus of Current Year		75,000.00	75,000.00	
Trust Assessment Surplus Cash		8,206.85	8,206.85	
Capital Surplus		4,668.33	4,668.33	
State of New Jersey—Gas Tax Refunds		5,376.54	5,376.54	
Jersey City Housing Authority		6,308.95	6,308.95	
Costs of Court		129.64	129.64	
Miscellaneous Receipts of Sundry Departments		1,812.30	1,812.30	
Damages to City Property		2,313.09	2,313.09	
City Collector		570,503.34	570,503.34	
Department of Parks and Public Property		6,296.31	6,296.31	
Bureau of Municipal Relief		1,458.53	1,458.53	
City Treasurer		973.90	973.90	
Bureau of Weights and Measures		1,383.50	1,383.50	
City Comptroller	25,213.68	335,358.03	334,508.93	26,062.78
First Criminal Court		11,170.00	9,320.00	1,850.00
Second Criminal Court		5,290.00	4,705.00	585.00
Third Criminal Court		794.00	794.00	
City Clerk	8.00	355,586.90	355,578.90	16.00
Health Bureau	1.00	21,407.78	21,408.78	
First District Court	795.20	10,384.08	10,463.43	715.85
Second District Court	957.70	11,944.55	12,086.95	815.30
Bureau of Combustibles		6,022.50	6,017.50	5.00
Building Bureau	10.00	3,694.50	3,652.00	52.50
Department of Public Works	35.00	8,006.77	8,041.77	
Medical Center	1,684.45	934,919.68	934,535.09	2,069.04
Police Department		500.00	500.00	
Mothers' Institute		1,679.15	1,593.80	85.35
	$ 28,705.03	$10,287,148.54	$9,897,357.71	$418,495.86
	"A"	"Contra"	"A-7"	"A"
Reserve	$ 28,705.03	$10,287,148.54	$9,897,357.71	$418,495.86
	"A"	"Contra"	$9,788,739.97 "A-2" "A" 100,613.49 "A-3" 8,006.25 "A-17"	
			$9,897,359.71	

TRUST ASSESSMENT ACCOUNT

COMPARATIVE BALANCE SHEETS
AS AT JANUARY 1, 1943 AND DECEMBER 31, 1943

	Reference	December 31, 1943	January 1, 1943	Increase or Decrease*
ASSETS				
Cash	"T-1"	$ 28,390.85	$ 8,206.85	$ 20,184.00
Assessments Uncollected	"T-2"	28,127.33	64,735.00	36,607.67*
Assessment Lien Certificates	"T-3"	262,398.92	265,468.91	3,069.99*
Due from Current Account	"T-5"	2,999.94	4,367.19	1,367.25*
TOTALS		$321,917.04	$342,777.95	$ 20,860.91*
LIABILITIES				
Surplus	"T-4"	$ 28,390.85	$ 8,206.85	$ 20,184.00
Reserve of Assessments Uncollected	"T-2"	28,127.33	64,735.00	36,607.67*
Reserve of Assessment Title Liens	"T-3"	262,398.92	265,468.91	3,069.99*
Reserve of Due from Current Account	"T-5"	2,999.94	4,367.19	1,367.25*
TOTALS		$321,917.04	$342,777.95	$ 20,860.91*

SUMMARY STATEMENT OF TRUST ASSESSMENT CASH

January 1 to December 31, 1943

	Reference	
Balance—January 1, 1943	"T"	$ 8,206.85
RECEIPTS		
Assessments Collected	"T-2"	24,023.66
From Current Account	"T-5"	4,367.19
		$36,597.70
DISBURSEMENTS		
Transferred to Current Account to Support 1943 Budget	"T-4"	8,206.85
Balance—December 31, 1943	"T"	$28,390.85

ASSESSMENTS UNCOLLECTED
and
RESERVE OF ASSESSMENTS UNCOLLECTED

January 1 to December 31, 1943

	Uncollected	Reference	Reserve	Reference
Balances—January 1, 1943	$ 64,735.00	"T"	$ 64,735.00	"T"
DECREASES				
Collections	$ 24,023.66	"T-1"	$ 24,023.66	"T-4"
Transferred to Assessment Lien Certificates	2,932.18	"T-3"	2,932.18	"T-3"
Cancelled	9,651.83	"Contra"	9,651.83	"Contra"
	$ 36,607.67		$ 36,607.67	
Balances—December 31, 1943	$ 28,127.33	"T"	$ 28,127.33	"T"

Exhibit "T-3"

ASSESSMENT TITLE LIEN CERTIFICATES
and
RESERVE OF ASSESSMENT TITLE LIEN CERTIFICATES

January 1 to December 31, 1943

	Assessment Title Lien Certificates	Reference	Reserve	Reference
Balances—January 1, 1943	$265,468.91	"T"	$265,468.91	"T"
INCREASE				
Transferred from Assessments Uncollected	2,932.18	"T-2"	2,932.18	"T-2"
	$268,401.09		$268,401.09	
DECREASES				
Collections by Current Account	$ 1,646.40	"T-5"	$ 1,646.40	"T-5"
Cancelled	1,427.78	"Contra"	1,427.78	"Contra"
Transferred to Capital Account—Deeds Acquired During 1943	2,927.99	"C-6"	2,927.99	"C-6"
	$ 6,002.17		$ 6,002.17	
Balances—December 31, 1943	$262,398.92	"T"	$262,398.92	"T"

ANALYSIS OF SURPLUS

January 1 to December 31, 1943

	Reference	
Balance—January 1, 1943	"T"	$ 8,206.85
INCREASES		
Transferred from Reserve of Due from Current Account	"T-5"	4,367.19
Transferred from Reserve of Assessments Uncollected	"T-2"	24,023.66
		$36,597.70
DECREASES		
Appropriated to Support 1943 General Budget	"T-1"	8,206.85
Balance—December 31, 1943	"T"	$28,390.85

DUE FROM CURRENT ACCOUNT
and
RESERVE OF DUE FROM CURRENT ACCOUNT

January 1 to December 31, 1943

	Due from Current	Reference	Reserve	Reference
Balances—January 1, 1943	$4,367.19	"T"	$4,367.19	"T"
INCREASES				
Assessment Lien Certificates Collected by Current Account	1,646.40	"T-3"	1,646.40	"T-3"
Foreclosed Assessment Liens Collected by Current Account	1,353.54	"C-6"	1,353.54	"C-6"
	$7,367.13		$7,367.13	
DECREASES				
Received from Current Account	4,367.19	"T-1"	4,367.19	"T-4"
Balances—December 31, 1943	$2,999.94	"T"	$2,999.94	"T"

CAPITAL ACCOUNT

COMPARATIVE BALANCE SHEETS

AS AT JANUARY 1, 1943 AND DECEMBER 31, 1943

	Reference	December 31, 1943	January 1, 1943	Increase or Decrease*
ASSETS				
Cash	"C-1"	$ 16,015.60	$ 22,316.41	$ 6,300.81*
Estimated Proceeds of Bonds Authorized but Not Issued	"C-2"	.....	280,000.00	280,000.00*
Sub-Totals		$ 16,015.60	$ 302,316.41	$ 286,300.81*
Cash Held for Bond Retirements	"C-3"	18,000.00	15,000.00	3,000.00
Sinking Fund Assets	"C-4"	3,639,548.00	3,524,525.31	115,022.69
Deferred Charges to Future Taxation	"C-5"	42,422,452.00	45,446,474.69	3,024,022.69*
Foreclosed Liens and Property Acquired by Deed	"C-6"	5,696,832.47	1,391,724.27	4,305,108.20
Mortgages Receivable	"C-7"	15,037.50	12,712.50	2,325.00
Totals		$51,807,885.57	$50,692,753.18	$1,115,132.39
LIABILITIES				
Unexpended Balances of Improvement Authorizations	"C-8"	$	$ 17,648.08	$ 17,648.08*
Bonds Authorized but Not Issued for Future Refunding	"C-2"	.....	280,000.00	280,000.00*
Surplus	"C-9"	16,015.60	4,668.33	11,347.27
Sub-Totals		$ 16,015.60	$ 302,316.41	$ 286,300.81*
General Bonds Outstanding	"C-10"	36,548,000.00	38,952,000.00	2,404,000.00*
School Bonds Outstanding	"C-11"	9,532,000.00	10,034,000.00	502,000.00*
Reserve of Foreclosed Liens and Property Acquired by Deed	"C-6"	5,696,832.47	1,391,724.27	4,305,108.20
Reserve of Mortgages Receivable	"C-7"	15,037.50	12,712.50	2,325.00
Totals		$51,807,885.57	$50,692,753.18	$1,115,132.39

SUMMARY STATEMENT OF CAPITAL CASH

January 1 to December 31, 1943

	Reference		
Balance—January 1, 1943	"C"		$ 22,316.41
DISBURSEMENTS			
Against Unexpended Balances of Improvement Authorizations	"C-8"	$1,632.48	
Transferred to Current Account to Support 1943 Budget	"C-9"	4,668.33	6,300.81
Balance—December 31, 1943	"C"		$ 16,015.60

ESTIMATED PROCEEDS OF BONDS AUTHORIZED BUT NOT ISSUED
and
BONDS AUTHORIZED BUT NOT ISSUED FOR FUTURE REFUNDING

January 1 to December 31, 1943

	Estimted Proceeds	Reference	Bonds Authorized	Reference
Balances—January 1, 1943	$280,000.00	"C"	$280,000.00	"C"
Authorizations Cancelled	280,000.00	"Contra"	280,000.00	"Contra"
Balances—December 31, 1943	$	"C"	$	"C"

SUMMARY STATEMENT OF CASH HELD FOR BOND RETIREMENTS

January 1 to December 31, 1943

	Reference		
Balance—January 1, 1943	"C"		$ 15,000.00
RECEIPTS			
Transferred from Current Account from Budgetary Appropriations			
Maturing Serial Bonds—General	"C-5"		2,409,000.00
Maturing Serial Bonds—School	"C-5"		500,000.00
			$2,924,000.00
DISBURSEMENTS			
Bonds Retired			
General	"C-10"	$2,404,000.00	
School	"C-11"	502,000.00	2,906,000.00
Balance—December 31, 1943	"C"		$ 18,000.00
To Retire When Presented:			
5% General Improvement Due Oct. 1, 1943		$ 1,000.00	
6% Refunding (1932 Tax Revenue Bonds) Due Sept. 1, 1943		15,000.00	
4¼% Refunding General (Series 23) Due Aug. 1, 1941		1,000.00	
5½% School Due Dec. 1, 1943		1,000.00	
			$ 18,000.00

SINKING FUND ASSETS
(GENERAL AND SCHOOL FUNDS)

January 1 to December 31, 1943

	Reference		
Balance—January 1, 1943	"C"		$3,524,525.31
INCREASES			
Transferred from Current Account from Budgetary Appropriations			
Deficit of Earnings—1942		$ 355.86	
Contributions Required for 1943			
General		14,489.66	
School		12,465.39	
Net Increments from Operations During Year		87,711.78	
Increases to Sinking Funds During Year	"C-5"		115,022.69
Balance—December 31, 1943	"C"		$3,639,548.00

DEFERRED CHARGES TO FUTURE TAXATION

January 1 to December 31, 1943

	Reference		Bonded
Balances—January 1, 1943	"C"		$45,446,474.69
DECREASES			
Debt Service Appropriations for Maturing Serial Bonds Transferred from Current Accounts			
General Bonds	"C-3"	$2,409,000.00	
School Bonds	"C-3"	500,000.00	
Increases to Sinking Funds During Year	"C-4"	115,022.69	3,024,022.69
Balances—December 31, 1943	"C"		$42,422,452.00

FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED
and
RESERVE OF FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED

January 1 to December 31, 1943

	Deeds	Reference	Reserve	Reference
Balances—January 1, 1943	$1,391,724.27	"C"	$1,391,724.27	"C"
INCREASES				
Transferred from Tax Lien Certificates	4,578,437.94	"A-10"	4,578,437.94	"A-10"
Transferred from Assessment Lien Certificates	2,927.99	"T-3"	2,927.99	"T-3"
Costs Added	18,800.09	"Contra"	18,800.09	"Contra"
	$5,991,890.29		$5,991,890.29	
DECREASES				
Deeds Transferred for Cash—Applied to Current Account	$ 107,359.97	"A-7"	$ 107,359.97	"A-2"
Trust Assessment Account	1,353.54	"T-5"	1,353.54	"T-5"
Deeds Transferred for Mortgage	4,931.12	"C-7"	4,931.12	"C-7"
Cancelled	181,413.19	"Contra"	181,413.19	"Contra"
	$ 295,057.82		$ 295,057.82	
Balances—December 31, 1943	$5,696,832.47	"C"	$5,696,832.47	"C"

MORTGAGES RECEIVABLE
and
RESERVE OF MORTGAGES RECEIVABLE

January 1 to December 31, 1943

	Mortgages	Reference	Reserve	Reference
Balances—January 1, 1943	$ 12,712.50	"C"	$ 12,712.50	"C"
INCREASE				
Deed Transferred for Mortgage	4,931.12	"C-6"	4,931.12	"C-6"
	$ 17,643.62		$ 17,643.62	
DECREASE				
Collections by Current Account	2,606.12	"A-7"	2,606.12	"A-3"
Balances—December 31, 1943	$ 15,037.50	"C"	$ 15,037.50	"C"

UNEXPENDED BALANCES OF IMPROVEMENT AUTHORIZATIONS

January 1 to December 31, 1943

Improvement	Balances January 1, 1943	Cancelled and Transferred to Capital Surplus	Expenditures	Balances December 31, 1943
Reconstructing Retaining Wall — Mountain Road Between Franklin and Griffiths Street..	$ 1,665.72	$ 33.24	$1,632.48	$ .....
Construction of Steel Steps on Hill Street.....	15,982.36	15,982.36	.....	.....
	$ 17,648.08	$ 16,015.60	$1,632.48	$ .....
	"C"	"C-9"	"C-1"	"C"

ANALYSIS OF SURPLUS

January 1 to December 31, 1943

	Reference	
Balance—January 1, 1943	"C"	$ 4,668.33
INCREASE		
Unexpended Balances of Funded Improvement Authorizations Cancelled	"C-8"	16,015.60
		$20,683.93
DECREASE		
Appropriated to Support 1943 General Budget	"C-1"	4,668.33
Balance—December 31, 1943	"C"	$16,015.60

Exhibit "C-10"

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1943

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1943	Retired 1943	Outstanding December 31, 1943
TERM BONDS						
Funded Debt	4 %	Feb. 1, 1949	$	$ 796,000.00	$	$ 796,000.00
Harbor Improvement	4¼ %	June 1, 1953	.....	191,000.00	.....	191,000.00
Refunding	4½ %	June 1, 1953	.....	550,000.00	.....	550,000.00
Parks	4¼ %	Mar. 1, 1961	.....	250,000.00	.....	250,000.00
Funded Debt Refunding of 1940	3½ %	Feb. 1, 1949	.....	504,000.00	.....	504,000.00
Fire House Refunding of 1940	3½ %	Aug. 1, 1945	.....	25,000.00	.....	25,000.00
Park Refunding of 1940	3½ %	Mar. 1, 1961	.....	50,000.00	.....	50,000.00
Park Refunding of 1940	3½ %	Apr. 1, 1962	.....	70,000.00	.....	70,000.00
Fifth Ward Park Refunding of 1940	3½ %	Nov. 1, 1960	.....	30,000.00	.....	30,000.00
TOTAL TERM BONDS				$ 2,466,000.00	$	$ 2,466,000.00
SERIAL BONDS						
General Improvement	4½ %	May 1, 1943/1952	$ 54,000.00	$ 549,000.00	$ 54,000.00	$ 495,000.00
		1953	9,000.00			
General Improvement	4½ %	May 1, 1943	131,000.00	1,915,000.00	131,000.00	1,784,000.00
		1944	118,000.00			
		1945/1955	135,000.00			
		1956	150,000.00			
		1957	31,000.00			
General Improvement	4¼ %	June 1, 1943/1950	28,000.00	511,000.00	28,000.00	483,000.00
		1951/1959	29,000.00			
		1960	26,000.00			
General Improvement	4½ %	June 1, 1943	98,000.00	1,376,000.00	98,000.00	1,278,000.00
		1944/1953	100,000.00			
		1954/1955	101,000.00			
		1956	76,000.00			
General Improvement	4¾ %	June 1, 1943	61,000.00	817,000.00	61,000.00	756,000.00
		1944	54,000.00			
		1945/1954	64,000.00			
		1955	62,000.00			
General Improvement	4¾ %	June 1, 1943	26,000.00	198,000.00	26,000.00	172,000.00
		1944	16,000.00			
		1945/1950	26,000.00			
Refunding	4½ %	Sept. 1, 1943/1944	9,000.00	25,000.00	9,000.00	16,000.00
		1945	7,000.00			
General Improvement	5½ %	Sept. 1, 1943/1957	61,000.00	962,000.00	61,000.00	901,000.00
		1958	47,000.00			
General Improvement	5 %	Oct. 1, 1943/1948	94,000.00	2,249,000.00	94,000.00	2,155,000.00
		1949/1966	93,000.00			
		1967	11,000.00			

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1943

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1943	Retired 1943	Outstanding December 31, 1943
SERIAL BONDS (Continued)						
General Improvement	4¼%	Oct. 1, 1940	$ 10,000.00	$ 1,513,000.00*	$ 110,000.00	$ 1,403,000.00
		1943/1946	100,000.00			
		1947/1950	104,000.00			
		1951	101,000.00			
		1942/1956	104,000.00			
		1957	66,000.00			
General Improvement	5 %	Oct. 1, 1943/1959	129,000.00	2,193,000.00	128,000.00	2,065,000.00*
Refunding (Series "A")	4½%	Dec. 15, 1943/1956	24,000.00	654,000.00	24,000.00	630,000.00
		1957	79,000.00			
		1958	119,000.00			
		1959/1963	24,000.00			
Refunding (Series "B")	4½%	Dec. 15, 1957	45,000.00	100,000.00	.....	100,000.00
		1958	55,000.00			
Refunding Tax Revenue Bonds of 1932	6 %	Sept. 1, 1943	186,000.00	186,000.00	171,000.00	15,000.00*
Funding	4 %	June 1, 1944	90,000.00	1,005,000.00	.....	1,005,000.00
		1945/1947	100,000.00			
		1948	65,000.00			
		1949/1952	100,000.00			
		1953	150,000.00			
Refunding	4 %	June 1, 1944	285,000.00	2,655,000.00	.....	2,655,000.00
		1945/1947	300,000.00			
		1948	270,000.00			
		1949/1952	300,000.00			
Refunding	4 %	July 1, 1943	97,000.00	1,881,000.00	97,000.00	1,784,000.00
		1944	140,000.00			
		1945/1946	200,000.00			
		1947	189,000.00			
		1948	184,000.00			
		1949/1952	200,000.00			
		1953	71,000.00			
Funding	4 %	July 1, 1943	150,000.00	1,823,000.00	150,000.00	1,673,000.00
		1944	135,000.00			
		1945	150,000.00			
		1946	200,000.00			
		1947	151,000.00			
		1948	193,000.00			
		1949/1952	200,000.00			
		1953	44,000.00			

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1943

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1943	Retired 1943	Outstanding December 31, 1943
SERIAL BONDS (Continued)						
Hospital Equipment	4 %	Oct. 1, 1943/1954 1955	$ 10,000.00 8,000.00	$ 128,000.00	$ 10,000.00	$ 118,000.00
Funding	3¾ %	Feb. 1, 1943/1944 1945/1954	50,000.00 75,000.00	850,000.00	50,000.00	800,000.00
Refunding	3¾ %	Feb. 1, 1943 1944/1954	235,000.00 300,000.00	3,535,000.00	235,000.00	3,300,000.00
Refunding	2¾ %	July 15, 1943	167,000.00	167,000.00	167,000.00	.....
City Hospital (Series "A")	3¾ %	Oct. 1, 1943/1949 1950/1963	10,000.00 15,000.00	280,000.00	10,000.00	270,000.00
City Hospital (Series "B")	3¼ %	Oct. 1, 1943/1957	25,000.00	375,000.00	25,000.00	350,000.00
City Hospital (Series "B")	3 %	Oct. 1, 1958/1965	25,000.00	200,000.00	.....	200,000.00
City Hospital (Series "C")	4 %	Oct. 1, 1943/1945 1946 1947 1948/1949 1950 1951/1955 1956/1960 1961/1965	40,000.00 45,000.00 10,000.00 45,000.00 40,000.00 45,000.00 50,000.00 60,000.00	1,080,000.00	40,000.00	1,040,000.00
Emergency Relief	3¼ %	Nov. 1, 1943 1944	87,000.00 50,000.00	137,000.00	87,000.00	50,000.00
Playground	3¼ %	Jan. 1, 1943/1956	5,000.00	70,000.00	5,000.00	65,000.00
General Improvement	4 %	July 1, 1943 1944/1967	10,000.00 5,000.00	130,000.00	10,000.00	120,000.00
Street Improvement	4¼ %	Oct. 1, 1943/1948	25,000.00	150,000.00	25,000.00	125,000.00
Isolation Hospital	3¾ %	July 1, 1943/1957 1958/1963 1964	20,000.00 25,000.00 10,000.00	460,000.00	20,000.00	440,000.00
Hospital Building	3¾ %	July 1, 1943/1957 1958 1959 1960/1963 1964	17,000.00 15,000.00 13,000.00 18,000.00 11,000.00	366,000.00	17,000.00	349,000.00
Surgical Building	3¾ %	July 1, 1943/1957 1958 1959	8,000.00 5,000.00 7,000.00	132,000.00	8,000.00	124,000.00
Hospital Building	4 %	Nov. 1, 1943/1951 1952/1963 1964	50,000.00 60,000.00 26,000.00	1,196,000.00	50,000.00	1,146,000.00

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1943

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1943	Retired 1943	Outstanding December 31, 1943
SERIAL BONDS (Continued)						
Refunding (Series 18-19)	4¼%	July 1, 1943	$ 3,000.00	$ 10,000.00	$ 3,000.00	$ 7,000.00
		1944	7,000.00			
Refunding (Series "E" 30-31)	5½%	Sept. 1, 1943	8,000.00	15,000.00	8,000.00	7,000.00
		1944	7,000.00			
Refunding (Series "C" 36-37)	4¼%	Oct. 1, 1943	15,000.00	25,000.00	15,000.00	10,000.00
		1944	10,000.00			
Refunding (Series "D" 36-37)	5 %	Oct. 1, 1943	30,000.00	56,000.00	30,000.00	26,000.00
		1944	26,000.00			
Refunding (Series "C" 42-43)	4½%	Dec. 1, 1943	4,000.00	18,000.00	4,000.00	14,000.00
		1944	14,000.00			
Refunding (Series 11-12)	4½%	May 1, 1943	29,000.00	54,000.00	29,000.00	25,000.00
		1944	25,000.00			
Refunding (Series "A" 12-13)	4¼%	June 1, 1943/1944	27,000.00	54,000.00	27,000.00	27,000.00
Refunding (Series "B" 12-13)	4½%	June 1, 1943/1944	22,000.00	44,000.00	22,000.00	22,000.00
Refunding (Series "C" 12-13)	4¾%	June 1, 1943	3,000.00	11,000.00	3,000.00	8,000.00
		1944	8,000.00			
Refunding (Series "C" 22-23-24-25)	4¼%	Aug. 1, 1941	1,000.00	482,500.00*	242,000.00	240,500.00*
		1942	1,000.00			
		1943	241,000.00			
		1944	239,500.00			
Hospital Building	3¾%	Aug. 1, 1943/1964	20,000.00	445,000.00	20,000.00	425,000.00
		1965	5,000.00			
General Refunding of 1940 (Series "A")	3½%	June 1, 1945	34,000.00	4,634,500.00	.....	4,634,500.00
		1947	118,000.00			
		1948	96,000.00			
		1953	376,000.00			
		1954	445,000.00			
		1955	305,000.00			
		1956	869,000.00			
		1957	769,000.00			
		1958	716,000.00			
		1959	242,500.00			
		1960/1963	166,000.00			
General Refunding of 1940 (Series "C")	3¾%	June 1, 1953	72,000.00	366,000.00	.....	366,000.00
		1954	294,000.00			
General Refunding of 1940 (Series "B")	3½%	June 1, 1953	60,000.00	403,000.00	.....	403,000.00
		1955	343,000.00			
TOTAL SERIAL BONDS				$36,486,000.00	$2,404,000.00	$34,082,000.00
TOTAL GENERAL BONDS				$38,952,000.00	$2,404,000.00	$36,548,000.00
				"C"	"C-3"	"C"

* Includes bonds due but not presented as of the date of column heading. Funds to retire such past due bonds when presented were or are on hand (See Exhibit "C-3").

Exhibit "C-11"

ANALYSIS OF SCHOOL BONDS

January 1 to December 31, 1943

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1943	Retired 1943	Outstanding December 31, 1943
TERM BONDS						
School	4½ %	June 1, 1942	$	$ 1,000.00*	$ 1,000.00	$
School	4½ %	July 1, 1945		439,000.00		439,000.00
School	4½ %	July 1, 1958		80,000.00		80,000.00
School	4 %	Apr 1, 1960		13,000.00		13,000.00
School	4¼ %	Feb. 1, 1961		150,000.00		150,000.00
School	4¼ %	Mar. 1, 1961		711,000.00		711,000.00
School	4¼ %	Sept. 3, 1962		332,000.00		332,000.00
School	4½ %	Apr. 1, 1963		95,000.00		95,000.00
School	4½ %	May 1, 1963		136,000.00		136,000.00
School Refunding of 1940	3½ %	Oct. 15, 1959		300,000.00		300,000.00
School Refunding of 1940	3½ %	May 1, 1961		26,000.00		26,000.00
School Refunding of 1940	3½ %	May 1, 1963		1,000.00		1,000.00
School Refunding of 1940	3½ %	Nov. 2, 1958		73,000.00		73,000.00
School Refunding of 1940	3½ %	Apr. 1, 1960		87,000.00		87,000.00
TOTAL TERM BONDS				$ 2,444,000.00	$ 1,000.00	$ 2,443,000.00
SERIAL BONDS						
School	5½ %	Apr. 1, 1943/1960	$ 52,000.00	$ 956,000.00	$ 52,000.00	$ 904,000.00
		1961	20,000.00			
School	4¼ %	June 1, 1943	37,000.00	132,000.00	37,000.00	95,000.00
		1944	27,000.00			
		1945	37,000.00			
		1946	31,000.00			
School	4¾ %	June 1, 1943	66,000.00	974,000.00	66,000.00	908,000.00
		1944	61,000.00			
		1945/1956	66,000.00			
		1957	55,000.00			
School	4½ %	June 1, 1943/1956	89,000.00	1,300,000.00	89,000.00	1,211,000.00
		1957	54,000.00			
Refunding School	4½ %	Sept. 1, 1943	5,000.00	19,000.00	5,000.00	14,000.00
		1944	14,000.00			
School	5 %	Oct. 1, 1943	84,000.00	1,719,000.00	84,000.00	1,635,000.00
		1944/1961	89,000.00			
		1962	33,000.00			
School	4¼ %	Oct. 1, 1943/1958	30,000.00	498,000.00	30,000.00	468,000.00
		1959	18,000.00			

ANALYSIS OF SCHOOL BONDS

January 1 to December 31, 1943

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1943	Retired 1943	Outstanding December 31, 1943
SERIAL BONDS (Continued)						
School	5 %	Oct. 1, 1937 1943/1956	$ 2,000.00 25,000.00	$ 352,000.00*	27,000.00	$ 325,000.00
School (Series "A")	4¾ %	Dec. 1, 1943/1957 1958	39,000.00 17,000.00	602,000.00	39,000.00	563,000.00
School	5½ %	Dec. 1, 1943/1955 1956	25,000.00 8,000.00	333,000.00	24,000.00	309,000.00*
School	4¼ %	Feb. 15, 1943 1944/1955	4,000.00 3,000.00	40,000.00	4,000.00	36,000.00
School Refunding of 1940 (Series "A")	3½ %	June 1, 1953 1954 1955 1956 1957/1958 1959 1960/1963	10,000.00 60,000.00 17,000.00 41,000.00 112,000.00 30,000.00 12,000.00	430,000.00	.....	430,000.00
School Refunding of 1940 (Series "C")	3¾ %	June 1, 1953 1954	42,000.00 6,000.00	48,000.00	.....	48,000.00
Refunding School (Series "E" 36-37)	4¼ %	Oct. 1, 1943/1944	4,000.00	8,000.00	4,000.00	4,000.00
Refunding School (Series "F" 36-37)	5 %	Oct. 1, 1943/1944	14,000.00	28,000.00	14,000.00	14,000.00
Refunding School (Series "A" 42-43)	4¾ %	Dec. 1, 1943/1944	4,000.00	8,000.00	4,000.00	4,000.00
Refunding School (Series "B" 42-43)	5½ %	Dec. 1, 1943/1944	3,000.00	6,000.00	3,000.00	3,000.00
Refunding School (Series "D" 12-13)	4¼ %	June 1, 1943 1944	2,000.00 1,000.00	3,000.00	2,000.00	1,000.00
Refunding School (Series "E" 12-13)	4¾ %	June 1, 1943/1944	8,000.00	16,000.00	8,000.00	8,000.00
Refunding School (Series "F" 12-13)	4½ %	June 1, 1943/1944	9,000.00	18,000.00	9,000.00	9,000.00
School Refunding of 1940 (Series "B")	3½ %	June 1, 1954 1955	26,000.00 74,000.00	100,000.00	.....	100,000.00
TOTAL SERIAL BONDS				$ 7,590,000.00	$ 501,000.00	$ 7,089,000.00
TOTAL SCHOOL BONDS				$10,034,000.00	$ 502,000.00	$ 9,532,000.00
				"C"	"C-3"	"C"

* Includes bonds due but not presented at the date of column heading. Funds to retire such past due bonds when presented were or are on hand. (See Exhibit "C-3".)

SEGREGATION OF CAPITAL ASSETS TO LIABILITIES

December 31, 1943

	ASSETS	LIABILITIES				
	Amount of Assets	Surplus	General Bonds Outstanding	School Bonds Outstanding	Reserve of Foreclosed Liens	Reserve of Mortgages Receivable
Cash	$ 16,015.60	$ 16,015.60	$	$	$	$
Cash Held for Bond Retirements	18,000.00		17,000.00	1,000.00		
Sinking Fund Assets	3,639,548.00		2,109,957.43	1,529,590.57		
Deferred Charges to Future Taxation	42,422,452.00		34,421,042.57	8,001,409.43		
Foreclosed Liens and Property Acquired by Deed	5,696,832.47				5,696,832.47	
Mortgages Receivable	15,037.50					15,037.50
TOTALS	$51,807,885.57	$ 16,015.60	$36,548,000.00	$9,532,000.00	$5,696,832.47	$ 15,037.50

FREE PUBLIC
LIBRARY
JERSEY CITY, N. J.

WATER DEPARTMENT
EXAMINATION

FOR THE PERIOD

JANUARY 1 to DECEMBER 31, 1943

(ACCORDING TO THE CLASSIFICATION OF ACCOUNTS AND
ACCOUNTING PRESCRIBED BY THE PUBLIC UTILITY COMMISSION)

WATER DEPARTMENT

COMPARATIVE BALANCE SHEETS

AS AT DECEMBER 31, 1943 AND DECEMBER 31, 1942

(According to the Classification of Accounts and Accounting Prescribed by the Public Utility Commission)

ASSETS

	December 31, 1943	December 31, 1942	Increase or Decrease*
Cash on Deposit and on Hand	$ 728,622.49	$ 642,524.79	$ 86,097.70
Accounts Receivable			
Consumers' Accounts	352,875.08	399,090.80	46,215.72*
Other Municipalities	52,374.22		52,374.22
Water Lien Certificates	105,378.97	115,571.73	10,192.76*
Miscellaneous Accounts	2,018.92	1,576.26	442.66
Mortgage Receivable	11,843.75	21,668.75	9,825.00*
Inventory of Materials and Supplies	19,089.72	34,396.61	15,306.89*
Fixed Assets	24,540,687.25	24,519,825.35	20,861.90
Less: Amortization Reserve	7,123,616.17	6,755,505.86	368,110.31*
	$17,417,071.08	$17,764,319.49	$347,248.41*
TOTALS	$18,689,274.23	$18,979,148.43	$289,874.20*

LIABILITIES

Current Liabilities			
Interest Accrued	$ 143,592.86	$ 149,127.85	$ 5,534.99*
Reserve for Deposits	1,875.00	450.00	1,425.00
Refunds Payable		1.62	1.62*
Bonded Debt	12,188,254.72	12,663,254.72	475,000.00*
Less: Sinking Funds	4,110,668.68	4,132,593.75	21,925.07*
	$ 8,077,586.04	$ 8,530,660.97	$453,074.93*
Surplus	$10,466,220.33	$10,298,907.99	$167,312.34
TOTALS	$18,689,274.23	$18,979,148.43	$289,874.20*

COMPARATIVE STATEMENT OF REVENUES AND EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 1943 AND DECEMBER 31, 1942

(According to the Classification of Accounts and Accounting Prescribed by the Public Utility Commission)

	1943	1942
OPERATING REVENUES		
Metered Water—Private Service	$1,799,969.18	$1,584,606.32
Municipal Service	75,000.00	75,000.00
Service to Other Systems	244,389.21	236,213.52
Miscellaneous Water Service	858.50	915.50
Miscellaneous Operating Revenue	1,099.00	1,096.50
TOTAL OPERATING REVENUES	$2,121,315.89	$1,897,831.84
EXPENSES		
Collecting, Purification, Pumping and Distribution		
Collecting System Superintendence	$ 2,700.00	$ 2,726.25
Collecting System Labor	43,787.36	67,369.22
Other Collecting System Expense	73,500.95	77,677.11
Water Purchased	7,924.62	11,095.17
Purification System Superintendence	14,481.34	12,509.66
Purification System Labor	14,253.23	14,998.50
Purification System Supplies and Expense	14,306.37	18,386.16
General Station Labor	10,211.50	11,563.50
Distribution Superintendence	50,658.47	32,267.19
Storage Reservoir Labor	4,745.00	4,756.00
Other Distribution Labor	6,300.00	10,399.76
Other Distribution Expenses	857.30	2,450.18
Consumers' Installation Expenses	2,791.00	
Repairs of Distribution Mains and Accessories	248,690.94	216,699.86
Repairs of Consumers' Meters	48,294.81	48,403.18
TOTAL COLLECTING, PURIFICATION, PUMPING AND DISTRIBUTION EXPENSES	$543,502.89	$531,301.74
Commercial, General and Miscellaneous Expenses		
Commercial Office Salaries	$ 49,240.65	$ 48,002.77
Meter Reading and Collecting Expenses	32,012.74	33,618.47
Other Commercial Expense	9,529.94	9,057.38
Salaries of General Officers	7,700.00	7,699.92
Law Expenses	540.42	3,097.33
Injuries and Damages		1,609.32
Insurance	1,317.64	2,122.59
Transportation Expense	100,941.76	102,955.70
Undistributed Adjustments	4,093.18	1,270.07*
Taxes	39,523.67	40,174.36
General Amortization	368,110.31	367,797.38
TOTAL COMMERCIAL, GENERAL AND MISCELLANEOUS EXPENSES	$613,010.31	$614,865.15
TOTAL OPERATING EXPENSES	1,156,513.20	1,146,166.89
NET OPERATING REVENUES—Forward	$ 964,802.69	$ 751,664.95

*Figures in Red.

COMPARATIVE STATEMENT OF REVENUES AND EXPENSES
FOR THE YEARS ENDED DECEMBER 31, 1943 AND DECEMBER 31, 1942

(According to the Classification of Accounts and Accounting Prescribed by the Public Utility Commission)

	1943		1942	
NET OPERATING REVENUES—Forward		$ 964,802.69		$ 751,664.95
NON-OPERATING REVENUES				
Rentals of Water Properties	$ 455.00		$ 530.00	
Interest from Investments	1,204.38		1,190.19	
Interest on Delinquent Consumers Accounts	20,920.52		46,811.26	
TOTAL NON-OPERATING REVENUES		22,579.90		48,531.45
		$ 987,382.59		$ 800,196.40
NON-OPERATING EXPENSES				
Interest on Funded Debt		583,145.18		604,268.58
NET EARNINGS		$ 404,237.41		$ 195,927.82

ANALYSIS OF SURPLUS

January 1, 1943 to December 31, 1943

(According to the Classification of Accounts and Accounting Prescribed by the Public Utility Commission)

Balance—January 1, 1943	$10,298,907.99
INCREASES	
Net Earnings for the Year Ended December 31, 1943	404,237.41
Sinking Fund Earnings	128,074.93
	$10,831,220.33
DECREASE	
Appropriated by City of Jersey City, N. J.	365,000.00
Balance—December 31, 1943	$10,466,220.33

WATER DEPARTMENT
EXAMINATION

FOR THE PERIOD

JANUARY 1 to DECEMBER 31, 1943

(ACCORDING TO THE CLASSIFICATIONS OF ACCOUNTS
AND ACCOUNTING PRESCRIBED BY THE
LOCAL GOVERNMENT COMMISSION)

WATER DEPARTMENT

COMPARATIVE BALANCE SHEETS

AS AT JANUARY 1, 1943 AND DECEMBER 31, 1943

(According to the Classification of Accounts and Accounting Prescribed by the Local Government Commission)

ASSETS	Reference	December 31, 1943	January 1,1943	Increase or Decrease *
Operating Section				
Cash	"W-4"	$ 728,622.49	$ 641,524.79	$ 87,097.70
Accounts Receivable				
Consumers Accounts	"W-5"	352,875.08	399,090.80	46,215.72*
Service to Other Systems	"W-6"	52,374.22	.....	52,374.22
Water Lien Certificates	"W-8"	105,378.97	115,571.73	10,192.76*
Miscellaneous Accounts	"W-9"	2,018.92	1,576.26	442.66
Mortgage Receivable	"W-10"	11,843.75	21,668.75	9,825.00*
Inventory of Materials and Supplies	"W-11"	19,089.72	34,396.61	15,306.89*
TOTALS		$ 1,272,203.15	$ 1,213,828.94	$ 58,374.21
Capital Section				
Fixed Assets	"W-14"	$24,540,687.25	$24,519,825.35	$ 20,861.90
Less: Amortization Reserve	"W-15"	7,123,616.17	6,755,505.86	368,110.31
SUB-TOTALS		$17,417,071.08	$17,764,319.49	$347,248.41*
Bond Cash	"W-16"	.....	1,000.00	1,000.00*
TOTALS		$17,417,071.08	$17,765,319.49	$348,248.41*

LIABILITIES	Reference	December 31, 1943	January 1,1943	Increase or Decrease *
Operating Section				
Current Liabilities				
Interest Accrued	"W-12"	$ 143,592.86	$ 149,127.85	$ 5,534.99*
Reserve for Deposits	"W-13"	1,875.00	450.00	1,425.00
Refunds Payable	"W-4"	.....	1.62	1.62*
TOTAL CURRENT LIABILITIES		$ 145,467.86	$ 149,579.47	$ 4,111.61*
Surplus Revenue—In Cash	"W-3"	583,154.63	491,945.32	91,209.31
SUB-TOTALS		$ 728,622.49	$ 641,524.79	$ 87,097.70
Reserves for Accounts Receivable				
Consumers Accounts	"W-5"	$ 352,875.08	$ 399,090.80	$ 46,215.72*
Service to Other Systems	"W-6"	52,374.22	.....	52,374.22
Water Title Liens	"W-8"	105,378.97	115,571.73	10,192.76*
Miscellaneous Accounts	"W-9"	2,018.92	1,576.26	442.66
Reserve for Mortgage Receivable	"W-10"	11,843.75	21,668.75	9,825.00*
Reserve for Materials and Supplies	"W-11"	19,089.72	34,396.61	15,306.89*
TOTALS		$ 1,272,203.15	$ 1,213,828.94	$ 58,374.21
Capital Section				
Bonded Debt	"W-18"	$12,188,254.72	$12,663,254.72	$475,000.00*
Less: Sinking Funds	"W-17"	4,110,668.68	4,132,593.75	21,925.07*
SUB-TOTALS		$ 8,077,586.04	$ 8,530,660.97	$453,074.93*
Surplus	"W-19"	9,339,485.04	9,234,658.52	104,826.52
TOTALS		$17,417,071.08	$17,765,319.49	$348,248.41*

STATEMENT OF BUDGETARY REVENUES

January 1, 1943 to December 31, 1943

(According to the Classification of Accounts and Accounting Prescribed by the Local Government Commission)

	Budget Estimates	Realized		Excess
		Amount	Reference	
Metered Charges, Repairs, Installations and Testings of Meters	$1,777,680.17	$1,841,629.96	"W-5"	$282,659.10
		192,091.47	"W-6"	
		26,617.84	"W-8"	
Municipal Service	75,000.00	75,000.00	"W-7"	
Miscellaneous Water Service	25,000.00	22,784.70	"W-9"	11,226.58
		858.50	"W-4"	
		1,099.00	"W-4"	
		455.00	"W-4"	
		1,204.38	"W-4"	
		9,825.00	"W-10"	
Penalties	20,000.00	20,284.11	"W-4"	284.11
TOTALS	$1,897,680.17	$2,191,849.96		$294,169.79

"W-3"

STATEMENT OF BUDGETARY EXPENDITURES

January 1, 1943 to December 31, 1943

(According to the Classification of Accounts and Accounting Prescribed by the Local Government Commission)

	Budget Appropriations	——Expended by—— Cash	Reserved	Unexpended Balances
Payment of Bonds	$ 324,000.00	$ 324,000.00 (1)	$	$ .....
Interest on Bonds	588,680.17	439,552.32	143,592.86	5,534.99
Capital Outlays	75,000.00	19,857.18 (2)	.....	55,142.82
Operating	835,000.00	808,638.29	.....	26,361.71
General Budget (Surplus)	75,000.00	75,000.00	.....	.....
TOTALS	$1,897,680.17	$1,667,047.79	$143,592.86	$ 87,039.52
		"W-4"	"W-12"	"W-3"

(1) Reference "W-16"
(2) Reference "W-14"

ANALYSIS OF SURPLUS REVENUE—IN CASH

January 1, 1943 to December 31, 1943

	Reference		
Balance—January 1, 1943	"W"		$491,945.32
INCREASES			
Budgetary Operations of 1943			
Excess of Collections Over Budgetary Revenues Estimated	"W-1"	$294,169.79	
Unexpended Balances of Appropriations	"W-2"	87,039.52	381,209.31
			$873,154.63
DECREASE			
Prior Years' Surplus Appropriated By City of Jersey City to Support 1943 General Budget	"W-4"		290,000.00
Balance—December 31, 1943	"W"		$583,154.63

SUMMARY STATEMENT OF OPERATING CASH

January 1, 1943 to December 31, 1943

	Reference		
Balance—January 1, 1943	"W"		$ 641,524.79
RECEIPTS			
Consumers' Accounts Receivable	"W-5"	$1,841,629.96	
Water Title Liens	"W-8"	26,617.84	
Accounts Receivable—Service to Other Systems	"W-6"	192,091.47	
Accounts Receivable—City of Jersey City, N. J.	"W-7"	75,000.00	
Miscellaneous Accounts Receivable	"W-9"	22,784.70	
Interest on Delinquent Consumers' Accounts	"W-1"	20,284.11	
Building and Hose Permits	"W-1"	858.50	
Tap Permits	"W-1"	1,099.00	
Rent of Property	"W-1"	455.00	
Interest on Mortgage Receivable	"W-1"	1,204.38	
Mortgage Receivable—Principal	"W-10"	9,825.00	
Deposits	"W-13"	1,425.00	2,193,274.96
			$2,834,799.75
DISBURSEMENTS			
Budgetary Expenditures	"W-2"	$1,667,047.79	
Interest Accrued, January 1, 1943	"W-12"	149,127.85	
Refunds Payable, January 1, 1943	"W"	1.62	
Surplus Appropriated by City of Jersey City, N. J.	"W-3"	290,000.00	2,106,177.26
Balance—December 31, 1943	"W"		$ 728,622.49

SUMMARY ANALYSIS OF ACCOUNTS RECEIVABLE AND RESERVES FOR ACCOUNTS RECEIVABLE

January 1 to December 31, 1943

	Accounts Receivable			Reserve for Accounts Receivable		
	Reference	Debit	Credit	Reference	Debit	Credit
CONSUMERS						**Exhibit "W-5"**
Balance—January 1, 1943	"W"	$ 399,090.80		"W"		$ 399,090.80
Billings	"Contra"	1,799,884.35		"Contra"		1,799,884.35
Collections	"W-4"		$1,841,629.96	"W-1"	$1,841,629.96	
Transferred to Water Title Liens	"W-8"		4,470.11	"W-8"	4,470.11	
Balance—December 31, 1943	"W"		352,875.08	"W"	352,875.08	
		$2,198,975.15	$2,198,975.15		$2,198,975.15	$2,198,975.15
SERVICE TO OTHER SYSTEMS						**Exhibit "W-6"**
Billings	"Contra"	$ 244,465.69		"Contra"		$ 244,465.69
Collections	"W-4"		$ 192,091.47	"W-1"	$ 192,091.47	
Balance—December 31, 1943	"W"		52,374.22	"W"	52,374.22	
		$ 244,465.69	$ 244,465.69		$ 244,465.69	$ 244,465.69
CITY OF JERSEY CITY, N. J.						**Exhibit "W-7"**
Billings	" Contra"	$ 75,000.00		"Contra"		$ 75,000.00
Collections	"W-4"		$ 75,000.00	"W-1"	$ 75,000.00	
WATER LIEN CERTIFICATES						**Exhibit "W-8"**
Balance—January 1, 1943	"W"	$ 115,571.73		"W"		$ 115,571.73
Billings	"Contra"	10,904.56		"Contra"		10,904.56
Collections	"W-4"		$ 26,617.84	"W-1"	$ 26,617.84	
Transferred from Consumers	"W-5"	4,470.11		"W-5"		4,470.11
Interest and Costs of Tax Sale	"Contra"	1,050.41		"Contra"		1,050.41
Balance—December 31, 1943	"W"		105,378.97	"W"	105,378.97	
		$ 131,996.81	$ 131,996.81		$ 131,996.81	$131,996.81
MISCELLANEOUS						**Exhibit "W-9"**
Balance—January 1, 1943	"W"	$ 1,576.26		"W"		$ 1,576.26
Billings	"Contra"	23,227.36		"Contra"		23,227.36
Collections	"W-4"		$ 22,784.70	"W-1"	$ 22,784.70	
Balance—December 31, 1943	"W"		2,018.92	"W"	2,018.92	
		$ 24,803.62	$ 24,803.62		$ 24,803.62	$ 24,803.62

Exhibit "W-10"

MORTGAGE RECEIVABLE AND RESERVE FOR MORTGAGE RECEIVABLE

January 1 to December 31, 1943

	Mortgage Receivable	Reference	Reserve for Mortgage Receivable	Reference
Balances—January 1, 1943	$21,668.75	"W"	$21,668.75	"W"
Collected	9,825.00	"W-4"	9,825.00	"W-1"
Balances—December 31, 1943	$11,843.75	"W"	$11,843.75	"W"

MATERIALS AND SUPPLIES AND RESERVE FOR MATERIALS AND SUPPLIES

January 1 to December 31, 1943

	Materials and Supplies	Reference	Reserve for Materials and Supplies	Reference
Balances—January 1, 1943	$34,396.61	"W"	$34,396.61	"W"
INCREASES				
Purchases	8,130.39	"Contra"	8,130.39	"Contra"
	$42,527.00		$42,527.00	
DECREASES				
Used for Additions to Fixed Capital	$ 1,004.72	"W-14"	$ 1,004.72	"W-19"
Used and Charged for in Billings to Consumers, Other Systems, Water Title Liens and Miscellaneous Accounts	22,432.56	"Contra"	22,432.56	"Contra"
	$23,437.28		$23,437.28	
Balances—December 31, 1943	$19,089.72	"W"	$19,089.72	"W"

OTHER RECONCILIATIONS

January 1 to December 31, 1943

	Reference		
INTEREST ACCRUED			**Exhibit "W-12"**
Balance—January 1, 1943	"W"	$ 149,127.85	
Reserved from 1943 Budgetary Appropriations	"W-2"	143,592.86	
		$ 292,720.71	
Paid 1943	"W-4"	149,127.85	
Balance—December 31, 1943	"W"	$ 143,592.86	
RESERVE FOR DEPOSITS			**Exhibit "W-13"**
Balance—January 1, 1943	"W"	$ 450.00	
Collected	"W-4"	1,425.00	
Balance—December 31, 1943	"W"	$ 1,875.00	
FIXED ASSETS			**Exhibit "W-14"**
Balance—January 1, 1943	"W"	$24,519,825.35	
Added by Transfer of Materials and Supplies	"W-11"	1,004.72	
Added by Expenditures of Operating Cash	"W-2"—"W-19"	19,857.18	
Balance—December 31, 1943	"W"	$24,540,687.25	
AMORTIZATION RESERVE			**Exhibit "W-15"**
Balance—January 1, 1943	"W"	$ 6,755,505.86	
Cash Received from Operating for Retirement of Serial Bonds	"W-16"	324,000.00	
Transferred from Capital Surplus to Make Total Additions for Year Equal to 1½% of Fixed Capital at December 31, 1943	"W-19"	44,110.31	
Balance—December 31, 1943	"W"	$ 7,123,616.17	
BOND CASH			**Exhibit "W-16"**
Balance—January 1, 1943	"W"	$ 1,000.00	
Received from Operating for Serial Bonds Maturing in 1943	"W-2"—"W-15"	324,000.00	
Received from Sinking Fund Commission for Term Bonds Maturing in 1943	"W-17"	150,000.00	
		$ 475,000.00	
Bonds Retired	"W-18"	475,000.00	
Balance—December 31, 1943	"W"		
SINKING FUNDS			**Exhibit "W-17"**
Balance—January 1, 1943	"W"	$ 4,132,593.75	
Earnings During 1943	"W-19"	128,074.93	
		$ 4,260,668.68	
Transferred to Bond Cash for Maturing Term Bonds	"W-16"	150,000.00	
Balance—December 31, 1943	"W"	$ 4,110,668.68	

FREE PUBLIC LIBRARY JERSEY CITY, N. J

Exhibit "W-18"

ANALYSIS OF BONDED DEBT

January 1 to December 31, 1943

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding January 1, 1943	Retired 1943	Outstanding December 31, 1943
TERM BONDS						
Funded	4½%	May 1, 1943	$	$ 150,000.00	$150,000.00	$
Funded	4½%	Oct. 1, 1961		6,751,000.00		6,751,000.00
Water Refunding of 1940	3½%	Oct. 1, 1961		83,254.72		83,254.72
TOTAL TERM BONDS				$ 6,984,254.72	$150,000.00	$ 6,834,254.72
SERIAL BONDS						
Funded	4¼%	June 1, 1943/1959	$ 24,000.00	$ 566,000.00	$ 24,000.00	$ 542,000.00
		1960/1965	25,000.00			
		1966	8,000.00			
Funded	4½%	June 1, 1943/1946	47,000.00	971,000.00	47,000.00	924,000.00
		1947/1962	48,000.00			
		1963	15,000.00			
Funded	4¾%	June 1, 1943/1961	53,000.00	1,014,000.00	53,000.00	961,000.00
		1962	7,000.00			
Funded	5½%	Aug. 1, 1943/1959	92,000.00	1,650,000.00	92,000.00	1,558,000.00
		1960	86,000.00			
Funded	5½%	Sept. 1, 1943/1959	48,000.00	850,000.00	48,000.00	802,000.00
		1960	34,000.00			
Funded	4½%	Sept. 1, 1943/1962	13,000.00	260,000.00	13,000.00	247,000.00
Funded	4¼%	Oct. 1, 1943/1955	8,000.00	224,000.00	8,000.00	216,000.00
		1956/1968	9,000.00			
		1969	3,000.00			
Funded	5%	Oct. 1, 1943/1961	3,000.00	73,000.00	3,000.00	70,000.00
		1962/1969	2,000.00			
Refunding (Series "G" 13-14)	4¼%	June 1, 1943/1944	3,000.00	6,000.00	3,000.00	3,000.00
Refunding (Series "H" 13-14)	4½%	June 1, 1943/1944	6,000.00	12,000.00	6,000.00	6,000.00
Refunding (Series "I" 13-14)	4¾%	June 1, 1943	7,000.00	13,000.00	7,000.00	6,000.00
		June 1, 1944	6,000.00			
Refunding (Series 24-25)	5½%	Aug. 1, 1943	12,000.00	23,000.00	12,000.00	11,000.00
		1944	11,000.00			
Refunding (Series "B" 29-30-31)	5½%	Sept. 1, 1942	1,000.00	12,000.00*	6,000.00	6,000.00
		1943	5,000.00			
		1944	6,000.00			
Refunding (Series "A" 30-31)	4½%	Sept. 1, 1943	2,000.00	3,000.00	2,000.00	1,000.00
		1944	1,000.00			
Refunding (Series "B" 36-37)	4¼%	Oct. 1, 1943/1944	1,000.00	2,000.00	1,000.00	1,000.00
TOTAL SERIAL BONDS				$ 5,679,000.00	$325,000.00	$ 5,354,000.00
TOTAL BONDS				$12,663,254.72	$475,000.00	$12,188,254.72
				"W"	"W-16"	"W"

* Includes bond not presented for payment. Funds to retire this bond when presented was on hand in Bond Cash Account.

Exhibit "W-19"

ANALYSIS OF CAPITAL SURPLUS

January 1 to December 31, 1943

	Reference	
Balance—January 1, 1943	"W"	$9,234,658.52
INCREASES		
Increase to Fixed Capital by Expenditures of Operating Cash	"W-14"	19,857.18
Increase to Fixed Capital by Use of Materials and Supplies	"W-11"	1,004.72
Earnings of Sinking Funds During 1943	"W-17"	128,074.93
		$9,383,595.35
DECREASE		
Transferred to Amortization Reserve to Make Total Increase to Reserve During 1943 Equal to 1½% of Fixed Assets at December 31, 1943	"W-15"	44,110.31
Balance—December 31, 1943	"W"	$9,339,485.04

FREE PUBLIC
LIBRARY
JERSEY CITY, N. J.

1944

ANNUAL REPORT

OF THE

CITY COMPTROLLER

OF

JERSEY CITY, N. J.

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JERSEY CITY, N. J.

FOR THE YEAR ENDING
DECEMBER 31, 1944

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FOR THE YEAR ENDING DECEMBER 31, 1944

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BOYCE, HUGHES & FARRELL
30 JOURNAL SQUARE
JERSEY CITY, N. J.

May 15, 1945.

Hon. Board of Commissioners,
City of Jersey City,
New Jersey.

Sirs:

We have made an examination of the books and accounts of the City of Jersey City for the calendar year 1944 and have submitted our report of the examination with statements covering the City's financial position at the end of the year and its transactions during the year. In connection therewith we examined or tested accounting records of the City and other supporting evidence and obtained information and explanations from officers and employees of the City; we also made a general review of the City's accounting methods and made extensive tests of the records of receipts and disbursements for the year to an extent we deemed appropriate.

Our examination did not include the records of the Board of Education or of the Public Library.

In our opinion, based upon such examination, with the explanations and comments contained in our report, the balance sheets and relative statements of receipts and disbursements taken from our report and included herein fairly present in accordance with the accounting principles prescribed by the Division of Local Government of the Department of Taxation and Finance of the State of New Jersey, which were consistently applied by the City during the year under review, its position at December 31, 1944 and its receipts and disbursements for the year 1944.

Respectfully submitted,

George W. O'Neill

Registered Municipal Accountant.

DEPARTMENT OF REVENUE AND FINANCE

CITY HALL

JERSEY CITY, N. J.

ARTHUR POTTERTON
DIRECTOR AND COMPTROLLER

May 15, 1945.

Honorable Board of Commissioners of the
City of Jersey City.

Sirs:

In accordance with the requirements of R. S. 40:72-17 there is submitted to you herewith the results of the examination of the books and accounts of the City of Jersey City which has been completed by Boyce, Hughes & Farrell, Certified Public Accountants, for the year ended December 31, 1944.

Their report is on file with the City Clerk and the Division of Local Government of the Department of Taxation and Finance of the State of New Jersey as required by the statutes.

Very truly yours,

Arthur Potterton

Director of Revenue and Finance
and Comptroller.

CURRENT ACCOUNT

COMPARATIVE BALANCE SHEETS

as at

December 31, 1943 and December 31, 1944

ASSETS	Reference	December 31, 1943	December 31, 1944	Increase or Decrease*
Cash	"A-9"	$ 8,525,933.44	$12,020,622.85	$3,494,689.41
Emergency Revenues	"A-6"	275,000.00	967,788.30	692,788.30
Investments (U. S. Government Bonds)	"A-8"	1,100,000.00	.....	1,100,000.00*
SUB-TOTALS		$ 9,900,933.44	$12,988,411.15	$3,087,477.71
Taxes Receivable	"A-10"	19,465,681.52	14,010,478.79	5,455,202.73*
Tax Lien Certificates	"A-11"	18,889,137.70	18,028,319.85	860,817.85*
Investments (U. S. Government Bonds)	"A-8"	.....	3,600,000.00	3,600,000.00
Revenue Accounts Receivable	"A-18"	418,495.86	338,210.92	80,284.94*
TOTALS		$48,674,248.52	$48,965,420.71	$ 291,172.19

LIABILITIES				
Tax Overpayments	"A-1"	$	$ 1,582,459.34	$1,582,459.34
Tax Revenue Notes Due March 1, 1934— Not Presented	No change	1,010.00	1,010.00	.....
Prepayments of Taxes	"A-9"	.....	104.83	104.83
Due Water Operating Account	"A-13"	1,127.61	1,377.22	249.61
Due Trust Account	"A-13"	2,999.94	4,620.82	1,620.88
Appropriation Reserves	"A-14"	1,231,509.41	2,056,979.91	825,470.50
Other Cash Reserves	"A-15"	52,259.56	52,148.00	111.56*
Unexpended Balances of Dedicated Revenues	"A-16"	5,391.69	.....	5,391.69*
Surplus Revenue	"A-1"	8,606,635.23	9,289,711.03	683,075.80
SUB-TOTALS		$ 9,900,933.44	$12,988,411.15	$3,087,477.71
Reserve of Taxes Receivable	"A-17"	19,465,681.52	14,010,478.79	5,455,202.73*
Reserve of Tax Lien Certificates	"A-11"	18,889,137.70	18,028,319.85	860,817.85*
Reserve of Investments	"A-12"	.....	3,600,000.00	3,600,000.00
Reserve of Revenue Accounts Receivable	"A-18"	418,495.86	338,210.92	80,284.94*
TOTALS		$48,674,248.52	$48,965,420.71	$ 291,172.19

SURPLUS REVENUE

January 1 to December 31, 1944

	Reference		
Balance—December 31, 1943	"A"		$ 8,606,635.23
Increased by			
Amount Realized in Excess of 1944 Budgetary Revenues estimated	"A-2"	$7,323,003.63	
Revenues Not Anticipated	"A-3"—"A-18"	291,568.93	
Old Outstanding Checks Canceled	"A-9"	646.86	
Appropriation Reserves of 1943 Canceled	"A-14"	866,846.16	
Transfer from Other Cash Reserves	"A-15"	8,469.56	
			8,490,535.14
			$17,097,170.37
Decreased by			
Appropriations to Support 1944 General Budget			
Cash	"A-2"	$2,350,000.00	
Non-Cash	"A-2"	275,000.00	
Transfer to Reserve of Investments	"A-12"	3,600,000.00	
Transfer to Tax Overpayments	"A"	1,582,459.34	
			7,807,459.34
Balance—December 31, 1944	"A"		$ 9,289,711.03

Exhibit "A-2"

STATEMENT OF 1944 GENERAL BUDGETARY REVENUES

January 1 to December 31, 1944

		Budget	Realized	Excess or Deficit (*)
Surplus Revenue Cash Appropriated		$ 2,350,000.00	$ 2,350,000.00	$ ———
Surplus Revenue Non-Cash Appropriated		$ 275,000.00	$ 275,000.00	$ .....
Miscellaneous Revenues				
Bus Receipts Tax		$ 150,000.00	$ 224,872.27	$ 74,872.27
Hack Licenses		1,000.00	1,080.00	80.00
Marriage Licenses		6,000.00	5,974.00	26.00*
Exhibition Licenses		4,000.00	4,242.62	242.62
Trade Licenses and Vendors' Plates		2,500.00	2,754.35	254.35
Beverage Licenses		315,000.00	337,712.33	22,712.33
District Court Fees		22,000.00	21,571.93	428.07*
Search Fees		2,500.00	5,467.25	2,967.25
Health Bureau Permits		4,000.00	4,539.50	539.50
Combustible Bureau Permits		6,000.00	6,058.00	58.00
Building Bureau Permits		3,500.00	5,358.00	1,858.00
Sewer and Street Opening Permits		5,000.00	5,702.90	702.90
Receipts from Jersey City Medical Center		800,000.00	1,048,982.62	248,982.62
Special Privileges		24,000.00	26,793.73	2,793.73
Hudson and Manhattan R. R. (Grove Street)		5,000.00	5,000.00	.....
South Cove Rentals		20,000.00	22,388.78	2,388.78
Howell Street Dock Wharfage		4,000.00	6,932.41	2,932.41
Pier B Wharfage		22,000.00	37,562.50	15,562.50
Second Class Railroad Taxes and Railroad Franchise Taxes		5,600,000.00	6,370,415.39	770,415.39
Criminal Court Fines		5,000.00	11,986.00	6,986.00
Interest and Costs on Taxes		400,000.00	289,614.74	110,385.26*
Franchise Taxes (Current Year)		450,000.00	513,818.51	63,818.51
Gross Receipts Taxes (Current Year)		500,000.00	730,000.92	230,000.92
Trust Surplus Cash		28,390.85	28,390.85	.....
Capital Surplus Cash		16,015.60	16,015.60	.....
Water Department Surplus of Prior Years		375,000.00	375,000.00	.....
Total Miscellaneous Revenues		$ 8,770,906.45	$10,108,235.20	$1,337,328.75
Receipts from Delinquent Taxes		$ 2,000,000.00	$ 5,825,299.14	$3,825,299.14
Receipts from Tax Title Liens		300,000.00	1,155,496.53	855,496.53
Amount to Be Raised by Taxation	$25,831,256.13			
Adjustments	261,616.25			
	$25,569,639.88			
Less Appropriation for Reserve for Uncollected Taxes	6,458,814.04	19,110,825.84	20,415,705.05	1,304,879.21
		$32,806,732.29	$40,129,735.92	$7,323,003.63
		"A-4"		"A-1"

$ 2,350,000.00	"A-1"
275,000.00	"A-1"
10,108,235.20	"A-18"
3,250.00	"A-9"
739,112.85	"A-11"
20,415,705.05	"A-17"
5,825,299.14	"A-17"
413,133.68	"A-9"
$40,129,735.92	

REVENUES NOT ANTICIPATED

January 1 to December 31, 1944

	Realized
Revenue from Acquired Properties	$ 64,305.00
Sundry Departments	1,220.66
Mothers Institute	3,118.50
Damages to City Property	2,119.45
Laundry Licenses	3,925.00
Barbers Licenses	642.00
Inspection of Dairies	4,253.00
Advertising Tax Sales	6.00
1938 and Prior Personal Taxes Collected	4,785.14
Refunds of State Gasoline Taxes	6,152.31
Abandoned Cars	650.00
Advertising Ordinances	1,040.00
Restaurant Licenses	1,875.00
Special Police Permits	400.00
Health Violation	1,399.55
Costs of Court (Law Department)	1,204.74
Rental of Buildings—Medical Center	4,381.89
Roosevelt Stadium	4,641.98
State Participation—Lighting Route No. 1	2,604.82
Municipal Relief	995.11
Interest on Bank Deposits	1,000.52
Interest on Assessments	53.26
Interest on Mortgages	314.60
Interest on Investments in U. S. Government Bonds	24,808.74
Jersey City Housing Authority	6,622.49
Certified Copies of Marriage Licenses	43.50
Profit on Sales of Deeds	28,514.02
Care of Lawns, Etc.	550.00
1940 Franchise Taxes	94,689.72
Danforth Avenue Wharfage	10.00
Accrued Interest on Bond Sales	13.91
Conscience Fund	10.00
Advertising Campaign Refunds	637.43
Unclaimed Bond Interest	15,509.73
Rent Receivership Fees	9,070.86
TOTAL (Reference "A-1")	$291,568.93

Exhibit "A-4"

SUMMARY STATEMENT OF EXPENDITURES

January 1 to December 31, 1944

Budgetary Expenditures	Reference		Budgetary Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
Departmental								
Department of Public Affairs	"A-5"		$ 3,435,526.34	$ 50,100.00	$ 50,100.00	$ 3,435,526.34	$ 2,783,223.88	$ 652,302.46
Department of Revenue and Finance	"A-5"		2,126,538.25	106,500.00	106,500.00	2,126,538.25	1,807,212.23	319,326.02
Department of Public Works	"A-5"		1,832,734.75	30,000.00	30,000.00	1,832,734.75	1,627,757.55	204,977.20
Department of Public Safety	"A-5"		5,526,883.80	100,200.00	100,200.00	5,526,883.80	4,976,153.15	550,730.65
Department of Parks and Public Property	"A-5"		973,311.00	.....	.....	973,311.00	821,332.79	151,978.21
Contingent Expenses—All Departments			50,000.00	.....	.....	50,000.00	23,134.54	26,865.46
Debt Service								
Maturing Serial Bonds—General			2,457,500.00	.....	.....	2,457,500.00	2,457,500.00	.....
Interest on Bonds—General			1,482,141.26	.....	.....	1,482,141.26	1,482,141.26	.....
Interest on Bonds Anticipation Notes			5,000.00	.....	.....	5,000.00	793.50	4,206.50
Interest on Tax Anticipation Notes			50,000.00	.....	.....	50,000.00	.....	50,000.00
Down Payments on Capital Improvements			50,000.00	.....	.....	50,000.00	6,000.00	44,000.00
Maturing Serial Bonds—School			497,000.00	.....	.....	497,000.00	497,000.00	.....
Sinking Fund Requirements—School			512.09	.....	.....	512.09	512.09	.....
Interest on Bonds—School			433,602.50	.....	.....	433,602.50	433,602.50	.....
Emergency Revenues			275,000.00	.....	.....	275,000.00	275,000.00	.....
Local School Tax			5,836,615.27	.....	.....	5,836,615.27	5,836,615.27	.....
County Tax								
As Estimated (Adopted Budget)		$6,409,028.38						
Adjustment		113,426.32						
Actual (Certified)			6,295,602.06	.....	.....	6,295,602.06	6,295,602.06	.....
State School Tax								
As Estimated (Adopted Budget)		$1,626,954.90						
Adjustment		148,189.93						
Actual (Certified)			1,478,764.97	.....	.....	1,478,764.97	1,478,764.97	.....
Totals			$32,806,732.29	$286,800.00	$286,800.00	$32,806,732.29	$30,802,345.79	$2,004,386.50
			"A-2"				$30,527,345.79 "A-9" "A-14"	
							275,000.00 "A-6"	
							$30,802,345.79	
Emergency Expenditures								
Railroad Tax Litigation			$ 50,000.00	$	$	$ 50,000.00	$ 50,000.00	$ .....
Bonus			917,788.30	.....	.....	917,788.30	865,194.89	52,593.41
			$ 967,788.30	$	$	$ 967,788.30	$ 915,194.89	$ 52,593.41
			"A-6"				"A-9"	"A-14"

Exhibit "A-5"

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PUBLIC AFFAIRS						
Executive Office						
Salaries and Wages:						
Mayor	$ 8,000.00	$	$	$ 8,000.00	$ 8,000.00	$
Deputy Director	7,000.00			7,000.00	7,000.00	
Secretary and Stenographers	20,500.00			20,500.00	20,500.00	
Other Expenses:						
Printing, Stationery and Supplies	1,000.00			1,000.00	107.41	892.59
Memorial Day Celebration	2,500.00			2,500.00	2,496.50	3.50
Jersey City Medical Center						
Salaries and Wages:						
Administrative:						
Medical Director	9,000.00			9,000.00	9,000.00	
Officers and Employees	95,987.35			95,987.35	86,530.11	9,457.24
Professional Care of Patients:						
Nurses and Other Employees	534,216.75		25,000.00	509,216.75	473,289.47	35,927.28
Ambulance Corps:						
Chauffeurs and Ambulance Drivers	7,733.75			7,733.75	7,733.75	
Housekeeping:						
Matron and Other Employees	394,317.90		25,000.00	369,317.90	336,311.65	33,006.25
Kitchen:						
Steward and Other Employees	198,318.50			198,318.50	171,383.47	26,935.03
Laundry:						
Foreman and Other Employees	130,679.85			130,679.85	115,929.53	14,750.32
Power House:						
Chief Engineer and Other Employees	83,455.75			83,455.75	79,167.92	4,287.83
Other Expenses						
Administration Expenses:						
Stationery, Printing, Office Supplies	56,500.00			56,500.00	49,666.29	6,833.71
Professional Care of Patients:						
Medical and Surgical Supplies and Other Miscellaneous Items of Maintenance	239,050.00			239,050.00	204,524.41	34,525.59
Departmental Expenses:						
Housekeeping, Kitchen, Dry Goods, Laundry and Other Miscellaneous Items of Maintenance	98,000.00			98,000.00	77,652.03	20,347.97
Steward's Department:						
Bread, Rolls, Milk, Groceries, Etc.	524,000.00			524,000.00	424,336.69	99,663.31
General House and Property Expenses:						
Fuel, Light, Ice, Ambulances, Automobiles, Tires, Tubes and Other Miscellaneous Items of Maintenance	357,151.74			357,151.74	258,664.25	98,487.49
New Equipment	33,000.00	50,000.00		83,000.00	3,737.70	79,262.30

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PUBLIC AFFAIRS (Continued)						
Jersey City Medical Center (Continued)						
Health Bureau:						
Division of Child Hygiene, Mothers' Institute and 12 Infant Welfare Stations:						
Salaries and Wages:						
Chief of Division, Medical Inspectors, Nurses and Other Employees	$ 96,148.50	$	$	$ 96,148.50	$ 86,793.57	$ 9,354.93
Other Expenses	18,466.00	.....	.....	18,466.00	13,491.86	4,974.14
Medical Division:						
Salaries and Wages:						
Chief Medical Officer, Inspectors, Nurses and Other Other Employees	91,533.75	.....	.....	91,533.75	85,265.77	6,267.98
Other Expenses	4,500.00	.....	.....	4,500.00	3,289.52	1,210.48
Division of Social Hygiene:						
Salaries and Wages:						
Medical Director and Other Employees	17,065.00	.....	.....	17,065.00	17,043.00	22.00
Other Expenses	500.00	100.00	.....	600.00	424.44	175.56
Division of Communicable Diseases:						
Other Expenses	12,000.00	.....	100.00	11,900.00	5,595.46	6,304.54
Health Bureau						
Sanitary Division:						
Salaries and Wages:						
Health Officer, Inspectors and Other Employees	101,539.50	.....	.....	101,539.50	94,902.32	6,637.18
Other Expenses	13,575.00	.....	.....	13,575.00	11,037.43	2,537.57
Bureau of Municipal Relief						
Salaries and Wages:						
Superintendent, Investigators and Other Employees	35,700.00	.....	.....	35,700.00	33,476.67	2,223.33
Other Expenses:						
Relief of Poor	10,000.00	.....	.....	10,000.00	1,181.00	8,819.00
Printing, Stationery and Other Miscellaneous Items of Maintenance						
Rent 75 Montgomery Street	8,000.00	.....	.....	8,000.00	6,385.53	1,614.47
Mandatory Contribution for Direct Relief	125,000.00	.....	.....	125,000.00	.....	125,000.00
Mandatory Contribution for Administration	52,329.00	.....	.....	52,329.00	51,126.38	1,202.62
Building Inspection Bureau						
Salaries and Wages:						
Superintendent, Inspectors and Clerks	47,058.00	.....	.....	47,058.00	35,958.00	11,100.00
Other Expenses:						
Printing, Stationery, Incidentals	1,700.00	.....	.....	1,700.00	1,221.75	478.25
Total for Department of Public Affairs (Reference "A-4")	$3,435,526.34	$ 50,100.00	$ 50,100.00	$3,435,526.34	$2,783,223.88	$652,302.46

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

DEPARTMENT OF REVENUE AND FINANCE	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$ .....
Deputy Director	7,000.00	.....	.....	7,000.00	7,000.00	.....
Secretary, Clerk and Stenographers	11,100.00	.....	.....	11,100.00	11,044.52	55.48
Other Expenses:						
Hudson & Manhattan Railroad Fare Litigation	7,500.00	.....	.....	7,500.00	1,767.89	5,732.11
Cost of Foreclosure of Title Liens	200,000.00	.....	.....	200,000.00	152,193.90	47,806.10
Municipal Publicity and Advertising	10,000.00	5,000.00	.....	15,000.00	10,919.65	4,080.35
Railroad Tax Litigation, Real Estate and Property Appraisals	150,000.00	75,000.00	.....	225,000.00	205,111.27	19,888.73
Printing, Stationery and Other Expenses	100,000.00	10,000.00	.....	110,000.00	92,826.01	17,173.99
Industrial and Other Advertising	25,000.00	.....	25,000.00	.....	.....	.....
Cost of Levying and Collecting Personal Taxes	5,000.00	.....	.....	5,000.00	4,158.54	841.46
Cost of Tax Sale	15,000.00	.....	.....	15,000.00	604.96	14,395.04
Rehabilitation of Acquired Properties	200,000.00	.....	70,000.00	130,000.00	1,613.51	128,386.49
City Collector's Office						
Salaries and Wages:						
City Collector	6,000.00	.....	.....	6,000.00	6,000.00	.....
Chief Clerk and Other Employees	108,549.50	.....	.....	108,549.50	86,726.05	21,823.45
Cost of Tax Billing and Collection	20,000.00	4,800.00	.....	24,800.00	22,040.99	2,759.01
Bureau of Tax Assessments						
Salaries and Wages:						
Board of Tax Assessors	42,500.00	.....	.....	42,500.00	42,500.00	.....
Secretary, Executive Clerk and Other Employees	72,650.00	.....	.....	72,650.00	67,629.08	5,020.92
City Comptroller's Office						
Salaries and Wages:						
Legal Assistant	7,000.00	.....	.....	7,000.00	3,500.08	3,499.92
Chief Clerk and Other Employees	61,032.00	.....	1,500.00	59,532.00	50,203.92	9,328.08
City Treasurer's Office						
Salaries and Wages:						
Cashiers and Other Employees	11,620.00	500.00	.....	12,120.00	12,028.29	91.71
Miscellaneous						
Other Expenses:						
Municipal Water Service	75,000.00	.....	.....	75,000.00	75,000.00	.....
Public Library	299,500.00	.....	.....	299,500.00	299,500.00	.....
Rental First and Second District Courts	16,000.00	.....	.....	16,000.00	14,499.96	1,500.04
Jersey City Municipal Pension Commission	200,000.00	.....	.....	200,000.00	200,000.00	.....

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

DEPARTMENT OF REVENUE AND FINANCE (Continued)	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
City Clerk's Office						
Salaries and Wages:						
City Clerk	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$
Clerks	78,348.75			78,348.75	78,080.56	268.19
Other Expenses:						
Printing, Stationery and Other Miscellaneous Supplies	37,000.00	9,000.00		46,000.00	40,301.77	5,698.23
Primary and General Election Expenses	60,000.00		9,000.00	51,000.00	48,701.03	2,298.97
Advertising Ordinances—Board of Commissioners and Signs and Alterations	1,000.00			1,000.00	516.06	483.94
Refund of Beverage Licenses	4,000.00			4,000.00	900.00	3,100.00
Purchasing Department						
Salaries and Wages:						
Purchasing Agent	5,000.00			5,000.00	5,000.00	
Storekeeper, Clerks and Other Employees	24,841.50			24,841.50	23,135.03	1,706.47
Other Expenses	1,800.00			1,800.00	1,246.92	553.08
Legal and Judicial						
Law Department						
Salaries and Wages:						
Corporation Counsel	12,500.00			12,500.00	12,500.00	
Assistants to Corporation Counsel	63,000.00	1,000.00		64,000.00	63,638.39	361.61
Clerks and Other Employees	32,200.00		1,000.00	31,200.00	29,044.18	2,155.82
Other Expenses	6,000.00			6,000.00	3,883.62	2,116.38
First District Court						
Salaries and Wages:						
Judge	6,600.00			6,600.00	6,600.00	
Clerks and Other Employees	26,400.00			26,400.00	24,280.64	2,119.36
Other Expenses	1,850.00			1,850.00	1,396.95	453.05
Second District Court						
Salaries and Wages:						
Judge	6,600.00			6,600.00	6,600.00	
Clerks and Other Employees	26,000.00	1,000.00		27,000.00	26,875.00	125.00
Other Expenses	1,850.00			1,850.00	1,442.17	407.83
Labor Bureau						
Salaries and Wages:						
Employment Examiner and Other Employees	5,776.50			5,776.50	5,769.25	7.25
Jitney Traffic Bureau						
Salaries and Wages:						
Supervisors, Clerks and Other Employees	21,320.00			21,320.00	21,320.00	
Other Expenses	500.00	200.00		700.00	589.41	110.59

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

DEPARTMENT OF REVENUE AND FINANCE (Continued)	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
Sinking Fund Commission						
Salaries and Wages:						
Secretary	$ 1,000.00	$	$	$ 1,000.00	$ 1,000.00	$ .....
Other Expenses:						
Printing and Stationery	100.00	.....	.....	100.00	15.00	85.00
Board of Adjustment						
Salaries and Wages:						
Secretary, Clerks and Investigators	5,300.00	.....	.....	5,300.00	4,284.56	1,015.44
Other Expenses	500.00	.....	.....	500.00	149.35	350.65
Department of Supervision of Accounts						
Salaries and Wages:						
Examiner of Accounts and Other Employees	4,600.00	.....	.....	4,600.00	3,593.40	1,006.60
Other Expenses	22,000.00	.....	.....	22,000.00	14,480.32	7,519.68
Real Estate Department (Tax Title Acquired by Purchase of Foreclosure: Receiverships)						
Other Expenses	5,000.00	.....	.....	5,000.00	.....	5,000.00
Total for Department of Revenue and Finance (Reference "A-4")	$2,126,538.25	$106,500.00	$106,500.00	$2,126,538.25	$1,807,212.23	$319,326.02
DEPARTMENT OF PUBLIC WORKS						
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$ .....
Deputy Director	5,000.00	.....	.....	5,000.00	5,000.00	.....
Chief Clerk and Other Employees	30,700.00	.....	.....	30,700.00	30,566.51	133.49
Other Expenses	3,000.00	.....	.....	3,000.00	2,673.53	326.47
Engineering Bureau						
Salaries and Wages:						
Chief Engineer and Other Employees	50,711.50	.....	.....	50,711.50	48,011.50	2,700.00
Other Expenses	5,000.00	.....	.....	5,000.00	4,019.95	980.05
Bureau of Street Lighting						
Salaries and Wages:						
Inspectors and Utility Men	5,079.00	.....	.....	5,079.00	5,079.00	.....
Other Expenses:						
Municipal Street Lighting (Contract)	265,000.00	.....	30,000.00	235,000.00	207,867.82	27,132.18
Printing, Stationery and Supplies	500.00	.....	.....	500.00	369.90	130.10
Bureau of Health and Sanitation						
Salaries and Wages:						
Inspectors and Assistants	23,670.50	.....	.....	23,670.50	19,601.11	4,069.39
Other Expenses:						
Removal of Ashes and Garbage (Contract)	522,300.00	.....	.....	522,300.00	502,275.72	20,024.28
Printing, Stationery and Supplies	1,500.00	.....	.....	1,500.00	1,465.00	35.00

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PUBLIC WORKS (Continued)						
Bureau of Cleaning Sewers and Basins						
Salaries and Wages:						
Superintendent and Other Employees	$ 50,770.00	$	$	$ 50,770.00	$ 47,646.00	$ 3,124.00
Other Expenses	6,500.00			6,500.00	5,623.53	876.47
Street Cleaning Bureau						
Salaries and Wages:						
Superintendent and Other Employees	406,090.00			406,090.00	360,205.19	45,884.81
Snow Removal	20,000.00			20,000.00	11,241.61	8,758.39
Other Expenses:						
Repairs and Other Miscellaneous Items	50,000.00			50,000.00	36,000.48	13,999.52
Snow Removal	30,000.00			30,000.00	9,821.85	20,178.15
Bureau of Assessments						
Salaries and Wages:						
Commissioners and Secretary	16,000.00			16,000.00	13,377.72	2,622.28
Other Expenses	150.00			150.00	81.70	68.30
Bureau of Street Repairs						
Salaries and Wages:						
Asphalt Repairs and Improvement to Streets	240,263.75			240,263.75	228,731.33	11,532.42
Other Expenses:						
Miscellaneous Supplies, Repairs and Improvements to Streets	60,500.00	30,000.00		90,500.00	48,366.67	42,133.33
Surfacing of Several Streets Adjacent to Booker T. Washington Housing Project	30,000.00			30,000.00	30,000.00	
Bureau of Motor Vehicles						
Other Expenses	2,500.00			2,500.00	2,231.43	268.57
Total for Department of Public Works (Reference "A-4")	$1,832,734.75	$ 30,000.00	$ 30,000.00	$1,832,734.75	$1,627,757.55	$204,977.20
DEPARTMENT OF PUBLIC SAFETY						
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	6,000.00			6,000.00	6,000.00	
Secretary and Stenographer	8,200.00			8,200.00	8,200.00	
Other Expenses	5,000.00			5,000.00	5,000.00	
Police Department						
Salaries and Wages:						
Chief of Police, Assistant Chief and Deputies	23,000.00			23,000.00	23,000.00	
Inspectors, Captains, Lieutenants, Detectives, Patrolmen and Other Employees	2,936,360.30		60,000.00	2,876,360.30	2,634,305.85	242,054.45
Other Expenses:						
Police Pensions	450,000.00	60,000.00		510,000.00	510,000.00	
Fuel, Light and Other Miscellaneous Items of Maintenance	141,000.00			141,000.00	119,237.38	21,762.62
Local Defense	10,000.00			10,000.00	800.19	9,199.81
Detention Home for Juveniles	2,000.00			2,000.00		2,000.00
New Equipment	25,000.00			25,000.00	16,925.78	8,074.22

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PUBLIC SAFETY (Continued)						
Criminal Courts						
Salaries and Wages:						
Judges	$ 21,000.00	$	$	$ 21,000.00	$ 21,000.00	$
Court Clerks and Other Employees	25,150.00			25,150.00	19,021.42	6,128.58
Other Expenses	700.00			700.00	280.48	419.52
Amusement Bureau						
Salaries and Wages:						
Inspector	2,750.00			2,750.00		2,750.00
Bureau of Weights and Measures						
Salaries and Wages:						
Superintendent and Assistants	30,462.50		200.00	30,262.50	26,896.67	3,365.83
Other Expenses:						
Auto Maintenance, Printing and Stationery	300.00	200.00		500.00	282.01	217.99
Fire Department						
Salaries and Wages:						
Chief of Fire Department and Deputies	21,000.00			21,000.00	16,750.00	4,250.00
Battalion Chiefs, Fire Captains and Other Employees	1,476,461.00		40,000.00	1,436,461.00	1,246,877.06	189,583.94
Other Expenses:						
Fire Pensions	230,000.00	40,000.00		270,000.00	270,000.00	
Fuel, Light and Other Miscellaneous Items of Maintenance	65,000.00			65,000.00	44,076.31	20,923.69
New Equipment	40,000.00			40,000.00		40,000.00
Total for Department of Public Safety (Reference "A-4")	$5,526,883.80	$100,200.00	$100,200.00	$5,526,883.80	$4,976,153.15	$550,730.65
DEPARTMENT OF PARKS AND PUBLIC PROPERTY						
Executive Office						
Salaries and Wages:						
Director	$ 7,500.00	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	6,000.00			6,000.00	6,000.00	
Secretary and Other Employees	8,200.00			8,200.00	8,200.00	
Other Expenses	1,000.00			1,000.00	750.69	249.31
Bureau of Shade Trees, Parks and Playgrounds						
Salaries and Wages:						
City Forester, Gardeners, Laborers and Other Employees of Shade Trees and Park Bureau; Supervisors, Instructors and Employees of Playgrounds Bureau	429,029.50			429,029.50	422,058.24	6,971.26
Other Expenses:						
Materials and Supplies—Maintenance	100,000.00			100,000.00	63,546.87	36,453.13
New Equipment and Recreational Activities	25,000.00			25,000.00	7,987.99	17,012.01

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1944

	Budget Appropriation as Adopted	Transfers Plus	Transfers Minus	Budget Appropriation as Modified	Expended by Cash	Expended by Reserved
DEPARTMENT OF PARKS AND PUBLIC PROPERTY (Continued)						
Bureau of Public Baths						
Salaries and Wages:						
Superintendent, Firemen and Other Employees	$ 16,741.00	$	$	$ 16,741.00	$ 15,299.25	$ 1,441.75
Other Expenses	8,500.00			8,500.00	3,387.11	5,112.89
City Hall Building Bureau						
Salaries and Wages:						
Custodian, Engineer and Other Employees	79,043.00			79,043.00	74,200.58	4,842.42
Other Expenses	32,000.00			32,000.00	22,909.81	9,090.19
Bureau of Public Buildings						
Salaries and Wages:						
Inspector and Other Employees	107,844.50			107,844.50	98,370.90	9,473.60
Other Expenses	16,000.00			16,000.00	7,508.65	8,491.35
Jersey City Medical Center Buildings						
Other Expenses:						
Insurance	6,400.00			6,400.00	4,517.45	1,882.55
Repairs	40,000.00			40,000.00	19,325.12	20,674.88
Public Library Buildings						
Other Expenses:						
Insurance	900.00			900.00	280.15	619.85
Repairs	200.00			200.00		200.00
Mothers Institute						
Other Expenses:						
Insurance	200.00			200.00		200.00
Special Repairs	4,580.00			4,580.00	2,368.04	2,211.96
Record Storage Buildings						
Other Expenses	4,877.00			4,877.00	1,810.50	3,066.50
Fire Department Buildings						
Other Expenses	8,000.00			8,000.00	3,850.37	4,149.63
Police Department Buildings						
Other Expenses:						
Insurance	1,050.00			1,050.00	220.95	829.05
Repairs	8,000.00			8,000.00	3,004.78	4,995.22
Bureau of Public Utilities						
Salaries and Wages:						
Engineer and Other Employees	48,246.00			48,246.00	41,004.99	7,241.01
Other Expenses	14,000.00			14,000.00	7,230.35	6,769.65
Total for Department of Parks and Public Property (Reference "A-4")	$ 973,311.00	$	$	$ 973,311.00	$ 821,332.79	$151,978.21

EMERGENCY REVENUES

January 1 to December 31, 1944

	Reference	
Balance—December 31, 1943	"A"	$ 275,000.00
Increased by		
Emergency Appropriations Authorized 1944	"A-4"	967,788.30
		$1,242,788.30
Decreased by		
Appropriation in 1944 Budget	"A-4"	275,000.00
Balance—December 31, 1944	"A"	$ 967,788.30

STATEMENT OF 1944 TAXES LEVIED

Hudson County Abstract of Ratables

Apportionment of Taxes

State School Taxes	$ 1,478,764.97	
County Tax	6,295,602.06	
District School Tax	6,767,729.86	
Other Local Taxes	11,001,444.77	
Bank Stock Tax	26,098.22	
To be Levied		$25,569,639.88
Add		
Amount Due to Fractional Difference in Tax Rate	$ 2,351.54	
Amount Due to Fractional Differences on Tax Bills	6.24	2,357.78
Taxes Levied (Reference "A-10")		$25,571,997.66

INVESTMENTS IN U. S. GOVERNMENT BONDS

January 1 to December 31, 1944

	Reference	
Balance—December 31, 1943	"A"	$1,100,000.00
Increased by		
Purchases	"A-9"	3,500,000.00
		$4,600,000.00
Decreased by		
Sales	"A-9"	1,000,000.00
**Balance*—December 31, 1944	"A"	$3,600,000.00

*Consisting of:

$ 50,000.	par 2½% U. S. A. Savings Bonds Series G dated January 1, 1942 due January 1, 1954 (callable on 1 month's notice)
50,000.	par 2½% U. S. A. Savings Bonds Series G dated July 1, 1942 due July 1, 1954 (callable on 1 month's notice)
2,500,000.	par 2½% U. S. A. Treasury Bonds of 1966-1971 dated December 1, 1944 due March 15, 1971 (callable March 15, 1966 and subsequent)
1,000,000.	par 2% U. S. A. Treasury Bonds of 1952-1954 dated June 26, 1944 due June 15, 1954 (callable June 15, 1952 and subsequent)

STATEMENT OF CURRENT ACCOUNT CASH

January 1 to December 31, 1944

	Reference		
Balance—December 31, 1943	"A"		$ 8,525,933.44
Increased by			
Net Collections of 1944 General Budgetary Miscellaneous Revenues Estimated		$10,108,235.20	
Collections of Miscellaneous Revenues Not Anticipated in 1944 Budget		291,568.93	
Collections of Dedicated Revenues		6,213.75	
Collections of Revenue Accounts Receivable	"A-18"	$10,406,017.88	
Net Collections of Taxes Receivable	"A-10"	26,241,004.19	
Net Collections of Tax Lien Certificates	"A-11"	739,112.85	
Sale of Investments in U. S. Government Bonds	"A-8"	1,000,000.00	
Collections Applied as Other Reserves	"A-15"	484,924.64	
Prepayments of 1945 Taxes	"A"	104.83	
Old Outstanding Checks Cancelled	"A-1"	646.86	
Collections of Mortgages Receivable	"A-2"	3,250.00	
Deeds Transferred for Cash	"A-2"	413,133.68	
Applied to Accounts of Other Sections			
Firemen's and Policemen's Pension Fund	"A-13"	100,000.00	
Trust Account	"A-13"	6,284.92	
Water Operating Account	"A-13"	7,514.64	39,401,994.49
			$47,927,927.93
Decreased by			
1944 General Budgetary Expenditures	"A-4"	$30,527,345.79	
Expenditures from Dedicated Revenues	"A-16"	11,190.12	
Purchase of U. S. Government Bonds	"A-8"	3,500,000.00	
Expenditures from Other Cash Reserves	"A-15"	475,222.89	
Expenditures from Appropriations Reserves	"A-14"	364,663.25	
Expenditures of Emergency Appropriations	"A-4"	915,194.89	
Payments to Other Sections			
Firemen's and Policemen's Pension Fund	"A-13"	100,000.00	
Trust Account	"A-13"	6,423.11	
Water Operating Account	"A-13"	7,265.03	35,907,305.08
Balance—December 31, 1944	"A"		$12,020,622.85

Exhibit "A-10"

STATEMENT OF TAX LEVIES RECEIVABLE

January 1 to December 31, 1944

	Outstanding December 31, 1943	Increased by: Levy 1944	Increased by: Taxes Added	Decreased by: Net Collections	Decreased by: Taxes Cancelled	Decreased by: Transfer to Tax Title Liens	Outstanding December 31, 1944
1938 and PRIOR							
Real	$ 911,175.39	$	$ 78.06	$ 7,017.90	$	$	$ 904,235.55
Second Class Railroad	7,609,463.34	.....	.....	3,967,990.79	.....	.....	3,641,472.55
1939							
Real	235,163.81	.....	77.40	2,915.63	.....	.....	232,325.58
Personal	311,984.22	.....	.....	1,762.11	310,222.11	.....	.....
Second Class Railroad	1,301,866.67	.....	.....	781,345.63	.....	.....	520,521.04
1940							
Real	412,141.47	.....	58.28	10,501.27	339.10	.....	401,359.38
Personal	138,487.38	.....	.....	13,160.13	529.79	.....	124,797.46
Second Class Railroad	1,319,664.54	.....	.....	756,020.05	.....	.....	563,644.49
1941							
Real	455,836.75	.....	11,252.91	*440,880.47*	465,638.18	.....	442,331.95
Personal	69,383.68	.....	156.54	14,637.03	3,493.43	.....	51,409.76
Second Class Railroad	1,127,962.10	.....	.....	.....	.....	.....	1,127,962.10
1942							
Real	1,357,757.90	.....	291,214.74	*205,413.43*	1,491,939.79	.....	362,446.28
Personal	190,643.58	.....	4,547.93	25,786.28	90,519.55	.....	78,885.68
Second Class Railroad and Railroad Franchise	2,333.76	.....	.....	.....	.....	.....	2,333.76
1943							
Real	1,808,558.02	.....	3,034.34	719,519.07	517,006.89	758.14	574,308.26
Personal	2,213,258.91	.....	59.11	170,937.15	425,842.60	.....	1,616,538.27
1944							
Real	.....	19,874,776.12	12,617.74	16,752,450.81	259,977.98	1,542,143.10	1,332,821.97
Personal	.....	5,671,123.32	.....	3,637,156.02	882.59	.....	2,033,084.71
Bank Stock Tax	.....	26,098.22	.....	26,098.22	.....	.....	.....
	$19,465,681.52	$25,571,997.66	$323,097.05	$26,241,004.19	$3,566,392.01	$1,542,901.24	$14,010,478.79
	"A"	"A-7"—"A-17"	"A-17"	"A-9"	"A-17"	"A-11"	"A"

Italic figures are in Red.

Exhibit "A-11"

TAX LIEN CERTIFICATES
and
RESERVE OF TAX LIEN CERTIFICATES
January 1 to December 31, 1944

	Tax Lien Certificates	Reference	Reserve of Tax Lien Certificates	Reference
Balances—December 31, 1943	$18,889,137.70	"A"	$18,889,137.70	"A"
Increased by				
Transfer from Taxes	1,542,901.24	"A-10"	1,542,901.24	"A-17"
Interest and Costs Added	62,431.88	"Contra"	62,431.88	"Contra"
Increases to Taxes in Liens	13,234.70	"Contra"	13,234.70	"Contra"
	$20,507,705.52		$20,507,705.52	
Decreased by				
Net Collections	$ 739,112.85	"A-9"	$ 739,112.85	"A-2"
Transfer to Capital Account—Deeds Acquired During 1944	1,557,960.39	"C-5"	1,557,960.39	"C-5"
Tax Sales Cancelled	6,034.97	"Contra"	6,034.97	"Contra"
Reductions of Taxes in Liens	176,277.46	"Contra"	176,277.46	"Contra"
	$ 2,479,385.67		$ 2,479,385.67	
Balances—December 31, 1944	$18,028,319.85	"A"	$18,028,319.85	"A"

RESERVE OF INVESTMENTS

January 1 to December 31, 1944

	Reference	
Investment in U. S. Government Bonds		
Balance—December 31, 1943	"A"	$ .....
Increased by		
Transfer from Surplus Revenue	"A-1"	3,600,000.00
Balance—December 31, 1944	"A"	$3,600,000.00

INTER-FUND ACCOUNTS

January 1 to December 31, 1944

	Reference	Firemen's and Policemen's Pension Fund	Trust Account	Water Operating Account
Balances—December 31, 1943				
Payable	"A"	$	$ 2,999.94	$1,127.61
Increased by				
Return of Advance	"A-9"	100,000.00	.....	.....
Collections Pertaining to Other Accounts Deposited in Current Account	"A-9"	.....	6,284.92	7,514.64
Transfer from Other Cash Reserves	"A-15"	.....	1,343.75	.....
Transfer from Dedicated Revenues	"A-16"	.....	415.32	.....
		$100,000.00	$11,043.93	$8,642.25
Decreased by				
Payments	"A-9"	100,000.00	6,423.11	7,265.03
Balances—December 31, 1944				
Payable	"A"	$	$ 4,620.82	$1,377.22

APPROPRIATION RESERVES

January 1 to December 31, 1944

		Reference	1943	1944
Balance—December 31, 1943		"A"	$1,231,509.41	$ .....
Increased by				
Reserves 1944	$2,004,386.50	"A-4"		
	52,593.41	"A-4"	.....	2,056,979.91
			$1,231,509.41	$2,056,979.91
Decreased by				
Payments During 1944		"A-9"	$ 364,663.25	$ .....
Transfer to Surplus Revenue		"A-1"	866,846.16	.....
			$1,231,509.41	$ .....
Balance—December 31, 1944		"A"	$	$2,056,979.91

OTHER CASH RESERVES

January 1 to December 31, 1944

	Balances December 31, 1943	Increased by Collections	Decreased by Payments	Decreased by Transfers to Surplus Revenue	Decreased by Transfers to Due Trust Account	Balances December 31, 1944
Rent Receivership Fees	$ 157.60	$	$	$ 157.60	$	$ .....
Solid Fuel Licenses	1,220.00	2,486.00	2,368.00	.....	1,338.00	.....
Deposits—Sales of Foreclosed Properties	42,570.00	474,327.25	465,349.25	.....	.....	51,548.00
Fees—Agents' Bonds	8,311.96	14.14	14.14	8,311.96	.....	.....
Live Poultry License Fees Due State	.....	47.00	47.00	.....	.....	.....
Dog License Fees Due State	.....	1,250.25	1,244.50	.....	5.75	.....
Loss and Damages (Fire) 134 Clifton Place	.....	6,200.00	6,200.00	.....	.....	.....
Building Demolitions	.....	600.00	.....	.....	.....	600.00
	$52,259.56	$484,924.64	$475,222.89	$8,469.56	$1,343.75	$52,148.00
	"A"	"A-9"	"A-9"	"A-1"	"A-13"	"A"

DEDICATED REVENUES

January 1 to December 31, 1944

	Unexpended Balances December 31, 1943	Increased by Collections	Decreased by Expenditures	Decreased by Transfers to Due Trust Account
Dog Licenses	$5,391.69	$4,999.75	$ 9,976.12	$415.32
Solid Fuel Licenses	.....	1,177.50	1,177.50	.....
Live Poultry Licenses	.....	36.50	36.50	.....
	$5,391.69	$6,213.75	$11,190.12	$415.32
	"A"	"A-18"	"A-9"	"A-13"

Exhibit "A-17"

RESERVE OF TAXES RECEIVABLE

January 1 to December 31, 1944

	Reference		
Balance—December 31, 1943	"A"		$19,465,681.52
Increased by			
Taxes Levied 1944	"A-10"	$25,571,997.66	
Less: Net Collections of 1944 Taxes	"A-2"	20,415,705.05	5,156,292.61
Taxes Added	"A-10"		323,097.05
			$24,945,071.18
Decreased by			
Net Collections of 1943 and Prior Taxes	"A-2"	$ 5,825,299.14	
Taxes Canceled	"A-10"	3,566,392.01	
Transfer to Reserve of Tax Lien Certificates	"A-11"	1,542,901.24	10,934,592.39
Balance—December 31, 1944	"A"		$14,010,478.79

REVENUE ACCOUNTS RECEIVABLE
and
RESERVE THEREFOR

January 1 to December 31, 1944

	Due December 31, 1943	1944 Charges	1944 Collections	Due December 31, 1944
Revenue Accounts Receivable				
Second Class Railroad and Railroad Franchise Taxes	$291,549.32	$ 6,379,084.79	$ 6,370,415.39	$300,218.72
Franchise Taxes	94,689.72	513,818.51	608,508.23	
Gross Receipts Taxes		730,000.92	730,000.92	
Trust Surplus Cash		28,390.85	28,390.85	
Capital Surplus Cash		16,015.60	16,015.60	
Water Department Surplus of Prior Years		375,000.00	375,000.00	
City Comptroller	26,062.78	138,149.37	136,247.24	27,964.91
Supervisor of Jitney Service		225,952.27	225,952.27	
Law Department		1,204.74	1,204.74	
City Clerk	16.00	354,038.80	354,041.80	13.00
Health Bureau		19,758.80	19,758.80	
First District Court	715.85	11,365.88	11,356.33	725.40
Second District Court	815.30	10,027.50	10,215.60	627.20
Bureau of Combustibles	5.00	6,053.00	6,058.00	
Building Bureau	52.50	5,358.00	5,358.00	52.50
Department of Public Works		8,748.86	8,307.72	441.14
Police Department		2,769.45	2,769.45	
Mothers' Institute	85.35	3,631.13	3,716.48	
City Collector		397,253.62	397,213.62	40.00
Department of Parks and Public Property		9,111.54	9,014.58	96.96
Bureau of Municipal Relief		397.13	397.13	
City Treasurer		16,510.25	16,510.25	
Bureau of Weights and Measures		1,911.00	1,214.00	697.00
Purchasing Department		6,152.31	6,152.31	
First Criminal Court	1,850.00	7,870.00	7,535.00	2,185.00
Second Criminal Court	585.00	3,841.00	3,761.00	665.00
Third Criminal Court		691.00	690.00	1.00
Miscellaneous Receipts of Sundry Departments		1,229.95	1,229.95	
Medical Center	2,069.04	1,051,396.67	1,048,982.62	4,483.09
	$418,495.86	$10,325,732.94	$10,406,017.88	$338,210.92
	"A"	"Contra"	"A-9"	"A"
Reserve	$418,495.86	$10,325,732.94	$10,406,017.88	$338,210.92
	"A"	"Contra"	$10,108,235.20 "A-2" "A" 291,568.93 "A-1" 6,213.75 "A-16"	
			$10,406,017.88	

TRUST ACCOUNT

COMPARATIVE BALANCE SHEETS

AS AT DECEMBER 31, 1943 AND DECEMBER 31, 1944

ASSETS	Reference	Balance December 31, 1943	Balance December 31, 1944	Increase or Decrease*
Cash	"T-1"	$ 28,390.85	$ 7,361.67	$21,029.18*
Assessments Uncollected	"T-2"	28,127.33	35,091.49	6,964.16
Assessment Lien Certificates	"T-3"	262,398.92	250,060.75	12,338.17*
Due from Current Account	"T-4"	2,999.94	4,620.82	1,620.88
TOTALS		$321,917.04	$297,134.73	$24,782.31*

LIABILITIES				
Surplus	"T-5"	$ 28,390.85	$ 7,361.67	$21,029.18*
Reserve of Assessments Uncollected	"T-2"	28,127.33	35,091.49	6,964.16
Reserve of Assessment Lien Certificates	"T-3"	262,398.92	250,060.75	12,338.17*
Reserve of Due from Current Account	"T-4"	2,999.94	4,620.82	1,620.88
TOTALS		$321,917.04	$297,134.73	$24,782.31*

Exhibit "T-1"

STATEMENT OF TRUST ACCOUNT CASH

January 1 to December 31, 1944

	Reference	
Balance—December 31, 1943	"T"	$28,390.85
Increased by		
Assessments Collected	"T-2"	938.56
Assessment Lien Certificates Redeemed	"T-3"	1,813.20
Collections of Foreclosed Assessment Liens	"T-5"	1,609.97
Transfer from Current Account	"T-4"	2,999.94
Decreased by		$35,752.52
Transfer to Current Account to Support 1944 General Budget	"T-5"	28,390.85
Balance—December 31, 1944	"T"	$ 7,361.67

Exhibit "T-2"

ASSESSMENTS UNCOLLECTED
and
RESERVE OF ASSESSMENTS UNCOLLECTED

January 1 to December 31, 1944

	Uncollected	Reference	Reserve	Reference
Balances—December 31, 1943	$28,127.33	"T"	$28,127.33	"T"
Increased by				
Old Assessments Added	7,902.72	"Contra"	7,902.72	"Contra"
	$36,030.05		$36,030.05	
Decreased by				
Collections	938.56	"T-1"	938.56	"T-5"
Balances—December 31, 1944	$35,091.49	"T"	$35,091.49	"T"

ASSESSMENT LIEN CERTIFICATES
and
RESERVE OF ASSESSMENT LIEN CERTIFICATES
January 1 to December 31, 1944

	Assessment Lien Certificates	Reference	Reserve	Reference
Balances—December 31, 1943	$262,398.92	"T"	$262,398.92	"T"
Decreased by				
Collections	$ 1,813.20	"T-1"	$ 1,813.20	"T-5"
Transfer to Capital Account Deeds Acquired During 1944	10,524.97	"C-5"	10,524.97	"C-5"
	$ 12,338.17		$ 12,338.17	
Balances—December 31, 1944	$250,060.75	"T"	$250,060.75	"T"

DUE FROM CURRENT ACCOUNT
and
RESERVE OF DUE FROM CURRENT ACCOUNT

January 1 to December 31, 1944

	Due from Current	Reference	Reserve	Reference
Balances—December 31, 1943	$2,999.94	"T"	$2,999.94	"T"
Increased by				
Foreclosed Assessment Liens Collected by Current Account	2,861.75	"Contra"	2,861.75	"Contra"
Balances of Dedicated Revenues Held by Current Account at December 31, 1944 to be Transferred	1,759.07	"Contra"	1,759.07	"Contra"
	$7,620.76		$7,620.76	
Decreased by				
Transfer from Current Account	2,999.94	"T-1"	2,999.94	"T-5"
Balances—December 31, 1944	$4,620.82	"T"	$4,620.82	"T"

ANALYSIS OF SURPLUS

January 1 to December 31, 1944

	Reference	
Balance—December 31, 1943	"T"	$28,390.85
Increased by		
Collections of Foreclosed Assessment Liens	"T-1"	1,609.97
Transfer from Reserve of Assessments Uncollected	"T-2"	938.56
Transfer from Reserve of Assessment Lien Certificates	"T-3"	1,813.20
Transfer from Reserve of Due from Current Account	"T-4"	2,999.94
		$35,752.52
Decreased by		
Appropriation to Support 1944 General Budget	"T-1"	28,390.85
Balance—December 31, 1944	"T"	$ 7,361.67

CAPITAL ACCOUNT

COMPARATIVE BALANCE SHEETS

AS AT DECEMBER 31, 1943 AND DECEMBER 31, 1944

ASSETS	Reference	December 31, 1943	December 31, 1944	Increase or Decrease(*)
Cash	"C-1"	$ 16,015.60	$ 15,949.07	$ 66.53*
Cash Held for Bond Retirements	"C-2"	18,000.00	.....	18,000.00*
Sinking Fund Assets	"C-3"	3,639,548.00	3,774,617.36	135,069.36
Deferred Charges to Future Taxation—Bonded	"C-4"	42,422,452.00	39,429,882.64	2,992,569.36*
Foreclosed Liens and Property Acquired by Deed	"C-5"	5,696,832.47	6,588,216.71	891,384.24
Mortgages Receivable	"C-6"	15,037.50	4,287.50	10,750.00*
TOTALS		$51,807,885.57	$49,812,953.28	$1,994,932.29*

LIABILITIES				
Unexpended Balances of Improvement Authorizations	"C-7"	$	$ 15,936.76	$ 15,936.76
Surplus	"C-8"	16,015.60	12.31	16,003.29*
SUB-TOTALS		$ 16,015.60	$ 15,949.07	$ 66.53*
Bonded Debt—General	"C-9"	36,548,000.00	34,170,500.00	2,377,500.00*
Bonded Debt—School	"C-10"	9,532,000.00	9,034,000.00	498,000.00*
Reserve of Foreclosed Liens and Property Acquired by Deed	"C-5"	5,696,832.47	6,588,216.71	891,384.24
Reserve of Mortgages Receivable	"C-6"	15,037.50	4,287.50	10,750.00*
TOTALS		$51,807,885.57	$49,812,953.28	$1,994,932.29*

STATEMENT OF CAPITAL ACCOUNT CASH

January 1 to December 31, 1944

	Reference		
Balance—December 31, 1943	"C"		$16,015.60
Increased by			
Down Payments Received for Capital Improvements	"C-4"		6,000.00
Proceeds of Sale of General Bonds	"C-9"		97,000.00
			$119,015.60
Decreased by			
Expenditures of Unexpended Balances of Improvement Authorizations	"C-7"	$87,050.93	
Transfer to Current Account to Support 1944 General Budget	"C-8"	16,015.60	103,066.53
Balance—December 31, 1944	"C"		$ 15,949.07

STATEMENT OF CASH HELD FOR BOND RETIREMENTS

January 1 to December 31, 1944

	Reference	
Balance—December 31, 1943	"C"	$18,000.00
Decreased by		
Transfer to Bond and Interest Account	"C-4"	18,000.00

SINKING FUND ASSETS
(GENERAL AND SCHOOL FUNDS)

January 1 to December 31, 1944

	Reference		
Balance—December 31, 1943	"C"		$3,639,548.00
Increased by			
Transfer from Current Account from Budgetary Appropriations for Contributions for School Bonds		$ 512.09	
Net Increments from Operations During Year		134,557.27	
Increases to Sinking Fund During Year	"C-4"		135,069.36
Balance—December 31, 1944	"C"		$3,774,617.36

DEFERRED CHARGES TO FUTURE TAXATION

January 1 to December 31, 1944

	Reference		Bonded
Balance—December 31, 1943	"C"		$42,422,452.00
Increased by			
Cash Held for Bond Retirements Turned Over to Bond and Interest Account	"C-2"		18,000.00
Improvement Authorizations	"C-7"		103,000.00
			$42,543,452.00
Decreased by			
Debt Service Appropriations for Maturing Serial Bonds Transferred from Current Account			
General Bonds	"C-9"	$2,474,500.00	
School Bonds	"C-10"	498,000.00	
Down Payments on Improvement Authorizations Received from Current Account	"C-1"	6,000.00	
Increases to Sinking Funds During Year	"C-3"	135,069.36	3,113,569.36
Balance—December 31, 1944	"C"		$39,429,882.64

FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED
and
RESERVE OF FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED

January 1 to December 31, 1944

	Deeds	Reference	Reserve	Reference
Balances—December 31, 1943	$5,696,832.47	"C"	$5,696,832.47	"C"
Increased by				
Transfer from Tax Lien Certificates	1,557,960.39	"A-11"	1,557,960.39	"A-11"
Transfer from Assessment Lien Certificates	10,524.97	"T-3"	10,524.97	"T-3"
Costs Added	70,249.50	"Contra"	70,249.50	"Contra"
Taxes Added	26.09	"Contra"	26.09	"Contra"
Deeds Transferred for Mortgages	7,500.00	"C-6"	7,500.00	"C-6"
	$7,343,093.42		$7,343,093.42	
Decreased by				
Deeds Transferred for Cash Applied to				
Current Account	$ 413,133.68	"C-11"	$ 413,133.68	"A-2"
Trust Account	4,471.72	"Contra"	4,471.72	"Contra"
Taxes Canceled	1,382.28	"Contra"	1,382.28	"Contra"
Loss on Sale of Deeds	335,889.03	"Contra"	335,889.03	"Contra"
	$ 754,876.71		$ 754,876.71	
Balance—December 31, 1944	$6,588,216.71	"C"	$6,588,216.71	"C"

Exhibit "C-6"

MORTGAGES RECEIVABLE
and
RESERVE OF MORTGAGES RECEIVABLE

January 1 to December 31, 1944

	Mortgages	Reference	Reserve	Reference
Balances—December 31, 1943	$15,037.50	"C"	$15,037.50	"C"
Decreasd by				
Collections by Current Account	3,250.00	"Contra"	3,250.00	"Contra"
Transfer to Foreclosed Liens and Property Acquired by Deed	7,500.00	"C-5"	7,500.00	"C-5"
	$10,750.00		$10,750.00	
Balances—December 31, 1944	$ 4,287.50	"C"	$ 4,287.50	"C"

UNEXPENDED BALANCES OF IMPROVEMENT AUTHORIZATIONS

January 1 to December 31, 1944

Improvement	Increased by Authorizations 1944	Decreased by Expenditures	Decreased by Canceled and Transferred to Capital Surplus	Balances December 31, 1944
Highview Road	$ 4,000.00	$ 3,999.86	$ .14	$ .....
Journal Square	10,000.00	9,989.81	10.19	.....
Sewer—Mill Creek	6,000.00	5,998.02	1.98	.....
Acquisition of Apparatus and Machinery for the City Medical Center	70,000.00	61,739.22	.....	8,260.78
Erection and Completion of Ambulance Entry and Granite Pylon and Foundation—Medical Center	13,000.00	5,324.02	.....	7,675.98
	$103,000.00	$87,050.93	$12.31	$15,936.76
	"C-4"	"C-1"	"C-8"	"C"

ANALYSIS OF SURPLUS

January 1 to December 31, 1944

	Reference	
Balance—December 31, 1943	"C"	$16,015.60
Increased by		
Unexpended Balances of Funded Improvement Authorizations Canceled	"C-7"	12.31
		$16,027.91
Decreased by		
Appropriation to Support 1944 General Budget	"C-1"	16,015.60
Balance—December 31, 1944	"C"	$ 12.31

Exhibit "C-9"

ANALYSIS OF GENERAL BONDS
January 1 to December 31, 1944

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1943	Issued During 1944	Retired 1944	Outstanding December 31,1944
TERM BONDS							
Funded Debt	4 %	Feb. 1, 1949	$	$ 796,000.00	$	$	$ 796,000.00
Harbor Improvement	4¼ %	June 1, 1953		191,000.00			191,000.00
Refunding	4½ %	June 1, 1953		550,000.00			550,000.00
Parks	4¼ %	Mar. 1, 1961		250,000.00			250,000.00
Funded Debt Refunding of 1940	3½ %	Feb. 1, 1949		504,000.00			504,000.00
Fire House Refunding of 1940	3½ %	Aug. 1, 1945		25,000.00			25,000.00
Park Refunding of 1940	3½ %	Mar. 1, 1961		50,000.00			50,000.00
Park Refunding of 1940	3½ %	Apr. 1, 1962		70,000.00			70,000.00
Fifth Ward Park Refunding of 1940	3½ %	Nov. 1, 1960		30,000.00			30,000.00
TOTAL TERM BONDS				$2,466,000.00	$	$	$2,466,000.00
SERIAL BONDS							
General Improvement	4½ %	May 1, 1944/1952	54,000.00	$ 495,000.00	$	$ 54,000.00	$ 441,000.00
		1953	9,000.00				
General Improvement	4½ %	May 1, 1944	118,000.00	$1,784,000.00		118,000.00	1,666,000.00
		1945/1955	135,000.00				
		1956	150,000.00				
		1957	31,000.00				
General Improvement	4¼ %	June 1, 1944/1950	28,000.00	483,000.00		28,000.00	455,000.00
		1951/1959	29,000.00				
		1960	26,000.00				
General Improvement	4½ %	June 1, 1944/1953	100,000.00	1,278,000.00		100,000.00	1,178,000.00
		1954/1955	101,000.00				
		1956	76,000.00				
General Improvement	4¾ %	June 1, 1944	54,000.00	756,000.00		54,000.00	702,000.00
		1945/1954	64,000.00				
		1955	62,000.00				
General Improvement	4¾ %	June 1, 1944	16,000.00	172,000.00		16,000.00	156,000.00
		1945/1950	26,000.00				
Refunding	4½ %	Sept. 1, 1944	9,000.00	16,000.00		9,000.00	7,000.00
		1945	7,000.00				
General Improvement	5½ %	Sept. 1, 1944/1957	61,000.00	901,000.00		61,000.00	840,000.00
		1958	47,000.00				
General Improvement	5 %	Oct. 1, 1944/1948	94,000.00	2,155,000.00		94,000.00	2,061,000.00
		1949/1966	93,000.00				
		1967	11,000.00				
General Improvement	4¼ %	Oct. 1, 1944/1946	100,000.00	1,403,000.00		100,000.00	1,303,000.00
		1947/1950	104,000.00				
		1951	101,000.00				
		1952/1956	104,000.00				
		1957	66,000.00				
General Improvement	5 %	Oct. 1, 1943	1,000.00	2,065,000.00		130,000.00	1,935,000.00
		1944/1959	129,000.00				

ANALYSIS OF GENERAL BONDS
January 1 to December 31, 1944

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1943	Issued During 1944	Retired 1944	Outstanding December 31,1944
SERIAL BONDS (Continued)							
Refunding (Series "A")	4½%	Dec. 15, 1944/1956	$ 24,000.00				
		1957	79,000.00	$ 630,000.00	$	$ 24,000.00	$ 606,000.00
		1958	119,000.00				
		1959/1963	24,000.00				
Refunding (Series "B")	4½%	Dec. 15, 1957	45,000.00				
		1958	55,000.00	100,000.00	.....	.....	100,000.00
Refunding Tax Revenue Bonds of 1932	6 %	Sept. 1, 1943	15,000.00	15,000.00	.....	15,000.00	.....
Funding	4 %	June 1, 1944	90,000.00				
		1945/1947	100,000.00				
		1948	65,000.00	1,005,000.00	.....	90,000.00	915,000.00
		1949/1952	100,000.00				
		1953	150,000.00				
Refunding	4....%	June 1, 1944	285,000.00				
		1945/1947	300,000.00	2,655,000.00	.....	285,000.00	2,370,000.00
		1948	270,000.00				
		1949/1952	300,000.00				
Refunding	4....%	July 1, 1944	140,000.00				
		1945/1946	200,000.00				
		1947	189,000.00	1,784,000.00	.....	140,000.00	1,644,000.00
		1948	184,000.00				
		1949/1952	200,000.00				
		1953	71,000.00				
Funding	4 %	July 1, 1944	135,000.00				
		1945	150,000.00				
		1946	200,000.00				
		1947	151,000.00	1,673,000.00	.....	135,000.00	1,538,000.00
		1948	193,000.00				
		1949/1952	200,000.00				
		1953	44,000.00				
Hospital Equipment	4 %	Oct. 1, 1944/1954	10,000.00				
		1955	8,000.00	118,000.00	.....	10,000.00	108,000.00
Funding	3¾%	Feb. 1, 1944	50,000.00				
		1945/1954	75,000.00	800,000.00	.....	50,000.00	750,000.00
Refunding	3¾%	Feb. 1, 1944/1954	300,000.00	3,300,000.00	.....	300,000.00	3,000,000.00
City Hospital (Series "A")	3¾%	Oct. 1, 1944/1949	10,000.00				
		1950/1963	15,000.00	270,000.00	.....	10,000.00	260,000.00
City Hospital (Series "B")	3¼%	Oct. 1, 1944/1957	25,000.00	350,000.00	.....	25,000.00	325,000.00
City Hospital (Series "B")	3 %	Oct. 1, 1958/1965	25,000.00	200,000.00	.....	.....	200,000.00
City Hospital (Series "C")	4 %	Oct. 1, 1944/1945	40,000.00				
		1946	45,000.00				
		1947	10,000.00				
		1948/1949	45,000.00	1,040,000.00	.....	40,000.00	1,000,000.00
		1950	40,000.00				
		1951/1955	45,000.00				
		1956/1960	50,000.00				
		1961/1965	60,000.00				

ANALYSIS OF GENERAL BONDS
January 1 to December 31, 1944

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1943	Issued During 1944	Retired 1944	Outstanding December 31,1944
SERIAL BONDS (Continued)							
Emergency Relief	3¼%	Nov. 1, 1944	$ 50,000.00	$ 50,000.00	$	$ 50,000.00	$ .....
Playground	3¼%	Jan. 1, 1944/1956	5,000.00	65,000.00	.....	5,000.00	60,000.00
General Improvement	4 %	July 1, 1944/1967	5,000.00	120,000.00	.....	5,000.00	115,000.00
Street Improvement	4¼%	Oct. 1, 1944/1948	25,000.00	125,000.00	.....	25,000.00	100,000.00
Isolation Hospital	3¾%	July 1, 1944/1957	20,000.00				
		1958/1963	25,000.00	440,000.00	.....	20,000.00	420,000.00
		1964	10,000.00				
Hospital Building	3¾%	July 1, 1944/1957	17,000.00				
		1958	15,000.00				
		1959	13,000.00	349,000.00	.....	17,000.00	332,000.00
		1960/1963	18,000.00				
		1964	11,000.00				
Surgical Building	3 %	July 1, 1944/1957	8,000.00				
		1958	5,000.00	124,000.00	.....	8,000.00	116,000.00
		1959	7,000.00				
Hospital Building	4 %	Nov. 1, 1944/1951	50,000.00				
		1952/1963	60,000.00	1,146,000.00	.....	50,000.00	1,096,000.00
		1964	26,000.00				
Refunding (Series 19)	4¼%	July 1, 1944	7,000.00	7,000.00	.....	7,000.00	.....
Refunding (Series "E" 31)	5½%	Sept. 1, 1944	7,000.00	7,000.00	.....	7,000.00	.....
Refunding (Series "C" 37)	4¼%	Oct. 1, 1944	10,000.00	10,000.00	.....	10,000.00	.....
Refunding (Series "D" 37)	5 %	Oct. 1, 1944	26,000.00	26,000.00	.....	26,000.00	.....
Refunding (Series "C" 43)	4½%	Dec. 1, 1944	14,000.00	14,000.00	.....	14,000.00	.....
Refunding (Series 12)	4½%	May 1, 1944	25,000.00	25,000.00	.....	25,000.00	.....
Refunding (Series "A" 13)	4¼%	June 1, 1944	27,000.00	27,000.00	.....	27,000.00	.....
Refunding (Series "B" 13)	4½%	June 1, 1944	22,000.00	22,000.00	.....	22,000.00	.....
Refunding (Series "C" 13)	4¾%	June 1, 1944	8,000.00	8,000.00	.....	8,000.00	.....
Refunding (Series 25)	4¼%	Aug. 1, 1941	1,000.00				
		1944	239,500.00	240,500.00	.....	240,500.00	.....
Hospital Building	3¾%	Aug. 1, 1944/1964	20,000.00				
		1965	5,000.00	425,000.00	.....	20,000.00	405,000.00
General Refunding of 1940 (Series "A")	3½%	June 1, 1945	34,000.00				
		1947	118,000.00				
		1948	96,000.00				
		1953	376,000.00				
		1954	445,000.00				
		1955	305,000.00	4,634,500.00	.....	.....	4,634,500.00
		1956	869,000.00				
		1957	769,000.00				
		1958	716,000.00				
		1959	242,500.00				
		1960/1963	166,000.00				
General Refunding of 1940 (Series "C")	3¾%	June 1, 1953	72,000.00				
		1954	294,000.00	366,000.00	.....	.....	366,000.00
General Refunding of 1940 (Series "B")	3½%	June 1, 1953	60,000.00				
		1955	343,000.00	403,000.00	.....	.....	403,000.00

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1944

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1943	Issued During 1944	Retired 1944	Outstanding December 31,1944
SERIAL BONDS (Continued)							
General Improvement	3½%	July 1, 1945/1953 1954	$ 2,000.00 1,000.00	$	$19,000.00	$	$ 19,000.00
Hospital Apparatus	3½%	Aug. 1, 1945/1948 1949	13,000.00 14,000.00	.....	66,000.00	.....	66,000.00
Hospital Improvement	3½%	Sept. 1, 1945/1946 1947/1954	2,000.00 1,000.00	.....	12,000.00	.....	12,000.00
TOTAL SERIAL BONDS				$34,082,000.00	$97,000.00	$2,474,500.00	$31,704,500.00
TOTAL GENERAL BONDS				$36,548,000.00	$97,000.00	$2,474,500.00	$34,170,500.00
				"C"	"C-1"	"C-4"	"C"

ANALYSIS OF SCHOOL BONDS

January 1 to December 31, 1944

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1943	Retired 1944	Outstanding December 31, 1944
TERM BONDS						
School	4½%	July 1, 1945	$	$ 439,000.00	$	$ 439,000.00
School	4½%	July 1, 1958	.....	80,000.00	.....	80,000.00
School	4 %	Apr. 1, 1960	.....	13,000.00	.....	13,000.00
School	4¼%	Feb. 1, 1961	.....	150,000.00	.....	150,000.00
School	4¼%	Mar. 1, 1961	.....	711,000.00	.....	711,000.00
School	4¼%	Sept. 3, 1962	.....	332,000.00	.....	332,000.00
School	4½%	Apr. 1, 1963	.....	95,000.00	.....	95,000.00
School	4½%	May 1, 1963	.....	136,000.00	.....	136,000.00
School Refunding of 1940	3½%	Oct. 15, 1959	.....	300,000.00	.....	300,000.00
School Refunding of 1940	3½%	May 1, 1961	.....	26,000.00	.....	26,000.00
School Refunding of 1940	3½%	May 1, 1963	.....	1,000.00	.....	1,000.00
School Refunding of 1940	3½%	Nov. 2, 1958	.....	73,000.00	.....	73,000.00
School Refunding of 1940	3½%	Apr. 1, 1960	.....	87,000.00	.....	87,000.00
TOTAL TERM BONDS				$2,443,000.00	$	$2,443,000.00
SERIAL BONDS						
School	5½%	Apr. 1, 1944/1960	52,000.00	$ 904,000.00	$ 52,000.00	$ 852,000.00
		1961	20,000.00			
School	4¼%	June 1, 1944	27,000.00	95,000.00	27,000.00	68,000.00
		1945	37,000.00			
		1946	31,000.00			
School	4¾%	June 1, 1944	61,000.00	908,000.00	61,000.00	847,000.00
		1945/1956	66,000.00			
		1957	55,000.00			
School	4½%	June 1, 1944/1956	89,000.00	1,211,000.00	89,000.00	1,122,000.00
		1957	54,000.00			
Refunding School	4½%	Sept. 1, 1944	14,000.00	14,000.00	14,000.00	.....
School	5 %	Oct. 1, 1944/1961	89,000.00	1,635,000.00	89,000.00	1,546,000.00
		1962	33,000.00			
School	4¼%	Oct. 1, 1944/1958	30,000.00	468,000.00	30,000.00	438,000.00
		1959	18,000.00			
School	5 %	Oct. 1, 1944/1956	25,000.00	325,000.00	25,000.00	300,000.00
School (Series "A")	4¾%	Dec. 1, 1944/1957	39,000.00	563,000.00	39,000.00	524,000.00
		1958	17,000.00			
School	5½%	Dec. 1, 1943	1,000.00	309,000.00	26,000.00	283,000.00
		1944/1955	25,000.00			
		1956	8,000.00			
School	4¼%	Feb. 15, 1944/1955	3,000.00	36,000.00	3,000.00	33,000.00

ANALYSIS OF SCHOOL BONDS

January 1 to December 31, 1944

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1943	Retired 1944	Outstanding December 31, 1944
SERIAL BONDS (Continued)						
School Refunding of 1940 (Series "A")	3½%	June 1, 1953	$ 10,000.00			
		1954	60,000.00			
		1955	17,000.00			
		1956	41,000.00	$ 430,000.00	$	$ 430,000.00
		1957/1958	112,000.00			
		1959	30,000.00			
		1960/1963	12,000.00			
School Refunding of 1940 (Series "C")	3¾%	June 1, 1953	42,000.00			
		1954	6,000.00	48,000.00		48,000.00
Refunding School (Series "E" 37)	4¼%	Oct. 1, 1944	4,000.00	4,000.00	4,000.00	
Refunding School (Series "F" 37)	5 %	Oct. 1, 1944	14,000.00	14,000.00	14,000.00	
Refunding School (Series "A" 43)	4¾%	Dec. 1, 1944	4,000.00	4,000.00	4,000.00	
Refunding School (Series "B" 43)	5½%	Dec. 1, 1944	3,000.00	3,000.00	3,000.00	
Refunding School (Series "D" 13)	4¼%	June 1, 1944	1,000.00	1,000.00	1,000.00	
Refunding School (Series "E" 13)	4¾%	June 1, 1944	8,000.00	8,000.00	8,000.00	
Refunding School (Series "F" 13)	4½%	June 1, 1944	9,000.00	9,000.00	9,000.00	
School Refunding of 1940 (Series "B")	3½%	June 1, 1954	26,000.00			
		1955	74,000.00	100,000.00		100,000.00
TOTAL SERIAL BONDS				$7,089,000.00	$498,000.00	$6,591,000.00
TOTAL SCHOOL BONDS				$9,532,000.00	$498,000.00	$9,034,000.00
				"C"	"C-4"	"C"

SEGREGATION OF CAPITAL ASSETS TO LIABILITIES

December 31, 1944

ASSETS	LIABILITIES						
	Amount of Assets	Surplus	General Bonds Outstanding	School Bonds Outstanding	Reserve of Foreclosed Liens	Reserve of Mortgages Receivable	Unexpended Balances of Improvements Authorization
Cash	$ 15,949.07	$12.31	$	$	$	$	$15,936.76
Sinking Fund Assets	3,774,617.36	.....	2,185,796.02	1,588,821.34	.....	.....	.....
Deferred Charges to Future Taxation	39,429,882.64	.....	31,984,703.98	7,445,178.66	.....	.....	.....
Foreclosed Liens and Property Acquired by Deed	6,588,216.71	.....	.....	.....	6,588,216.71	.....	.....
Mortgage Receivable	4,287.50	.....	.....	.....	.....	4,287.50	.....
	$49,812,953.28	$12.31	$34,170,500.00	$9,034,000.00	$6,588,216.71	$4,287.50	$15,936.76

WATER DEPARTMENT EXAMINATION

FOR THE PERIOD

JANUARY 1 to DECEMBER 31, 1944

COMPARATIVE BALANCE SHEETS—WATER OPERATING ACCOUNT
AS AT DECEMBER 31, 1943 AND DECEMBER 31, 1944

WATER OPERATING ACCOUNT

	Reference	December 31, 1943	December 31, 1944	Increase or Decrease*
ASSETS				
Cash	"W-4"	$ 728,622.49	$ 686,496.97	$ 42,125.52*
Accounts Receivable				
Consumers Accounts	"W-5"	352,875.08	271,826.49	81,048.59*
Service to Other Systems	"W-5"	52,374.22	56,493.68	4,119.46
Water Lien Certificates	"W-5"	85,297.54	71,035.36	14,262.18*
Miscellaneous Accounts	"W-5"	2,018.92	1,633.27	385.65*
Due from Current Account	"W-10"	.....	1,377.22	1,377.22
Mortgage Receivable	"W-6"	11,843.75	.....	11,843.75*
Inventory of Materials and Supplies	"W-7"	19,089.72	6,471.19	12,618.53*
TOTALS		$1,252,121.72	$1,095,334.18	$156,787.54*
LIABILITIES				
Current Liabilities				
Interest Accrued	"W-8"	$ 143,592.86	$ 139,371.39	$ 4,221.47*
Reserve of Deposits	"W-9"	1,875.00	4,175.00	2,300.00
Refunds Payable	"W-5"	.....	10.80	10.80
Surplus Revenue	"W-3"	583,154.63	542,939.78	40,214.85*
SUB-TOTALS		$ 728,622.49	$ 686,496.97	$ 42,125.52*
Reserve for Accounts Receivable				
Consumers Accounts	"W-5"	352,875.08	271,826.49	81,048.59*
Service to Other Systems	"W-5"	52,374.22	56,493.68	4,119.46
Water Lien Certificates	"W-5"	85,297.54	71,035.36	14,262.18*
Miscellaneous Accounts	"W-5"	2,018.92	1,633.27	385.65*
Reserve for Due from Current Account	"W-10"	.....	1,377.22	1,377.22
Reserve for Mortgage Receivable	"W-6"	11,843.75	.....	11,843.75*
Reserve for Materials and Supplies	"W-7"	19,089.72	6,471.19	12,618.53*
TOTALS		$1,252,121.72	$1,095,334.18	$156,787.54*

STATEMENT OF REVENUES

January 1 to December 31, 1944

	Budget	Realized		Excess or Deficit*
Metered Charges, Repairs, Installations and Testings of Meters	$1,861,103.92	$2,084,318.65		$223,214.73
Municipal Service	75,000.00	75,000.00		
Miscellaneous Water Service	25,000.00	46,171.21		21,171.21
Penalties	20,000.00	12,504.49		7,495.51*
	$1,981,103.92	$2,217,994.35		$236,890.43
	"W-2"	$1,806,276.79	"W-5"	"W-3"
		257,491.46	"W-5"	
		18,656.98	"W-5"	
		75,000.00	"W-5"	
		25,940.39	"W-5"	
		12,504.49	"W-4"	
		716.00	"W-4"	
		2,412.00	"W-4"	
		335.00	"W-4"	
		571.38	"W-4"	
		189.00	"W-4"	
		4,163.69	"W-4"	
		11,843.75	"W-6"	
		1,904.22	"WC-7"	
		$2,218,005.15		
		10.80	"W-5"	
		$2,217,994.35		

Exhibit "W-2"

STATEMENT OF EXPENDITURES

January 1 to December 31, 1944

	Budget	Paid or Charged	Unexpended Balances
Payment of Bonds	$ 322,000.00	$ 322,000.00	$ .....
Interest on Bonds	569,103.92	564,882.45	4,221.47
Capital Outlay	1,000.00	13,164.90	86,835.10
Operating	990,000.00	983,192.73	6,807.27
TOTALS	$1,981,103.92	$1,883,240.08	$97,863.84
	"W-1"	$1,743,868.69 "W-4" "W-3"	
		139,371.39 "W-8"	
		$1,883,240.08	

STATEMENT OF SURPLUS REVENUE

January 1 to December 31, 1944

	Reference		
Balance—December 31, 1943	"W"		$583.154.63
Increased by			
Budgetary Operations of 1944			
Excess of Collections Over Budgetary Revenues Estimated	"W-1"	$236,890.43	
Unexpended Balances of Appropriations	"W-2"	97,863.84	334,754.27
Old Outstanding Checks Canceled	"W-4"		30.88
			$917,939.78
Decreased by			
Prior Years Surplus Appropriated by City of Jersey City to Support 1944 General Budget	"W-4"		375,000.00
Balance—December 31, 1944	"W"		$542,939.78

STATEMENT OF OPERATING CASH

January 1 to December 31, 1944

	Reference		
Balance—December 31, 1943	"W"		$ 728,622.49
Increased by			
Consumers' Accounts Receivable	"W-5"	$1,806,276.79	
Water Lien Certificates	"W-5"	18,656.98	
Water Lien Deeds	"WC-6"	1,904.22	
Accounts Receivable—Service to Other Systems	"W-5"	257,491.46	
Accounts Receivable—City of Jersey City, N. J.	"W-5"	75,000.00	
Miscellaneous Accounts Receivable	"W-5"	25,940.39	
Interest on Delinquent Consumers' Accounts	"W-1"	12,504.49	
Building and Hose Permits	"W-1"	716.00	
Tap Permits	"W-1"	2,412.00	
Rental of Property	"W-1"	335.00	
Interest on Mortgage Receivable	"W-1"	571.38	
Mortgage Receivable—Principal	"W-6"	11,843.75	
Deposits	"W-9"	2,300.00	
Sale of Fixed Assets	"W-1"	189.00	
Old Outstanding Checks Canceled	"W-3"	30.88	
Miscellaneous	"W-1"	4,163.69	2,220,336.03
			$2,948,958.52
Decreased by			
Budgetary Expenditures	"W-2"	$1,743,868.69	
Interest Accrued January 1, 1944	"W-8"	143,592.86	
Surplus Appropriated by City of Jersey City, N. J.	"W-3"	375,000.00	2,262,461.55
Balance—December 31, 1944	"W"		$ 686,496.97

Exhibit "W-5"

STATEMENT OF ACCOUNTS RECEIVABLE AND RESERVE OF ACCOUNTS RECEIVABLE

January 1 to December 31, 1944

	Accounts Receivable	Reference	Reserve of Accounts Receivable	Reference
Consumers				
Balances—December 31, 1943	$ 352,875.08	"W"	$ 352,875.08	"W"
Increased by				
Billings	1,725,217.40	"Contra"	1,725,217.40	"Contra"
Refunds Payable	10.80	"W"	10.80	"W-1"
	$2,078,103.28		$2,078,103.28	
Decreased by				
Collections	1,806,276.79	"W-4"	1,806,276.79	"W-1"
Balances—December 31, 1944	$ 271,826.49	"W"	$ 271,826.49	"W"
Service to Other Systems				
Balances—December 31, 1943	$ 52,374.22	"W"	$ 52,374.22	"W"
Increased by				
Billings	261,610.92	"Contra"	261,610.92	"Contra"
	$ 313,985.14		$ 313,985.14	
Decreased by				
Collections	257,491.46	"W-4"	257,491.46	"W-1"
Balances—December 31, 1944	$ 56,493.68	"W"	$ 56,493.68	"W"
City of Jersey City, N. J.				
Billings	$ 75,000.00	"Contra"	$ 75,000.00	"Contra"
Collections	75,000.00	"W-4"	75,000.00	"W-1"
Water Lien Certificates				
Balances—December 31, 1943	$ 85,297.54	"W"	$ 85,297.54	"W"
Increased by				
Billings	5,561.11	"Contra"	5,561.11	"Contra"
	$ 90,858.65		$ 90,858.65	
Decreased by				
Collections	18,656.98	"W-4"	18,656.98	"W-1"
Collections by Current Account	1,166.31	"W-10"	1,166.31	"W-10"
Balances—December 31, 1944	$ 71,035.36	"W"	$ 71,035.36	"W"
Miscellaneous				
Balances—December 31, 1943	$ 2,018.92	"W"	$ 2,018.92	"W"
Increased by				
Billings	25,554.74	"Contra"	25,554.74	"Contra"
	$ 27,573.66		$ 27,573.66	
Decreased by				
Collections	25,940.39	"W-4"	25,940.39	"W-1"
Balances—December 31, 1944	$ 1,633.27	"W"	$ 1,633.27	"W"

Exhibit "W-6"

MORTGAGE RECEIVABLE AND RESERVE FOR MORTGAGE RECEIVABLE

January 1 to December 31, 1944

	Mortgage Receivable	Reference	Reserve for Mortgage Receivable	Reference
Balances—December 31, 1943	$11,843.75	"W"	$11,843.75	"W"
Decreased by Collections	11,843.75	"W-4"	11,843.75	"W-1"
Balances—December 31, 1944	$	"W"	$	"W"

MATERIALS AND SUPPLIES AND RESERVE FOR MATERIALS AND SUPPLIES

January 1 to December 31, 1944

	Materials and Supplies	Reference	Reserve for Materials and Supplies	Reference
Balances—December 31, 1943	$19,089.72	"W"	$19,089.72	"W"
Increased by Purchases	7,522.27	"Contra"	7,522.27	"Contra"
	$26,611.99		$26,611.99	
Decreased by Additions to Fixed Capital	$ 340.60	"Contra"	$ 340.60	"Contra"
Repairs to Distribution Mains	1,702.95	"Contra"	1,702.95	"Contra"
Billings to Consumers, Water Lien Certificates and Miscellaneous Accounts	18,097.25	"Contra"	18,097.25	"Contra"
	$20,140.80		$20,140.80	
Balances—December 31, 1944	$ 6,471.19	"W"	$ 6,471.19	"W"

January 1 to December 31, 1944

	Reference		
Interest Accrued			**Exhibit "W-8"**
Balance—December 31, 1943	"W"	$143,592.86	
Increased by Reserve from 1944 Budgetary Appropriations	"W-2"	139,371.39	
		$282,964.25	
Decreased by Payments During 1944	"W-4"	143,592.86	
Balance—December 31, 1944	"W"	$139,371.39	

Reserve for Deposits			**Exhibit "W-9"**
Balance—December 31, 1943	"W"	$ 1,875.00	
Increased by Collections	"W-4"	2,300.00	
Balance—December 31, 1944	"W"	$ 4,175.00	

DUE FROM CURRENT ACCOUNT AND RESERVE FOR DUE FROM CURRENT ACCOUNT

January 1 to December 31, 1944

	Due from Current Account	Reference	Reserve for Due from Current Account	Reference
Increased by				
Collections by Current Account for Water Lien Certificates	$1,166.31	"W-5"	$1,166.31	"W-5"
Collections by Current Account for Interest from Other Sources	210.91	"Contra"	210.91	"Contra"
Balances—December 31, 1944	$1,377.22	"W"	$1,377.22	"W"

COMPARATIVE BALANCE SHEETS—WATER CAPITAL ACCOUNT

AS AT DECEMBER 31, 1943 AND DECEMBER 31, 1944

	Reference	December 31, 1943	December 31, 1944	Increase or Decrease*
ASSETS				
Fixed Assets	"WC-3"	$24,540,687.25	$24,554,003.75	$ 13,316.50
Less: Amortization Reserve	"WC-4"	7,123,616.17	7,491,926.22	368,310.05
SUB-TOTALS		$17,417,071.08	$17,062,077.53	$354,993.55*
Water Lien Deeds	"WC-6"	20,081.43	19,266.53	814.90*
TOTALS		$17,437,152.51	$17,081,344.06	$355,808.45*
LIABILITIES				
Bonded Debt	"WC-2"	$12,188,254.72	$11,866,254.72	$322,000.00*
Less: Sinking Funds	"WC-5"	4,110,668.68	4,255,537.60	144,868.92
		$ 8,077,586.04	$ 7,610,717.12	$466,868.92*
Surplus	"WC-1"	9,339,485.04	9,451,360.41	111,875.37
SUB-TOTALS		$17,417,071.08	$17,062,077.53	$354,993.55*
Reserve for Water Lien Deeds	"WC-7"	20,081.43	19,266.53	814.90*
TOTALS		$17,437,152.51	$17,081,344.06	$355,808.45*

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STATEMENT OF CAPITAL SURPLUS

January 1 to December 31, 1944

	Reference	
Balance—December 31, 1943	"WC"	$9,339,485.04
Increased by		
Increase to Fixed Capital by Expenditure of Operating Cash	"WC-3"	13,164.90
Increase to Fixed Capital by Use of Materials and Supplies	"WC-3"	340.60
Earnings of Sinking Funds During 1944	"WC-5"	144,868.92
		$9,497,859.46
Decreased by		
Cash Received for Sale of Fixed Assets Transferred to Operating	"WC-3"	189.00
Transfer to Amortization Reserve to Make Total Increase to Reserve During 1944 Equal to 1½% of Fixed Assets at December 31, 1944	"WC-4"	46,310.05
		$ 46,499.05
Balance—December 31, 1944	"WC"	$9,451,360.41

ANALYSIS OF BONDED DEBT

January 1 to December 31, 1944

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1943	Retired 1944	Outstanding December 31, 1944
TERM BONDS						
Funded	4½%	Oct. 1, 1961	$	$ 6,751,000.00	$	$ 6,751,000.00
Water Refunding of 1940	3½%	Oct. 1, 1961	.....	83,254.72	.....	83,254.72
TOTAL TERM BONDS				$ 6,834,254.72	$	$ 6,834,254.72
SERIAL BONDS						
Funded	4¼%	June 1, 1944/1959	24,000.00			
		1960/1965	25,000.00	$ 542,000.00	$ 24,000.00	$ 518,000.00
		1966	8,000.00			
Funded	4½%	June 1, 1944/1946	47,000.00			
		1947/1962	48,000.00	924,000.00	47,000.00	877,000.00
		1963	15,000.00			
Funded	4¾%	June 1, 1944/1961	53,000.00			
		1962	7,000.00	961,000.00	53,000.00	908,000.00
Funded	5½%	Aug. 1, 1944/1959	92,000.00			
		1960	86,000.00	1,558,000.00	92,000.00	1,466,000.00
Funded	5½%	Sept. 1, 1944/1959	48,000.00			
		1960	34,000.00	802,000.00	48,000.00	754,000.00
Funded	4½%	Sept. 1, 1944/1962	13,000.00	247,000.00	13,000.00	234,000.00
Funded	4¼%	Oct. 1, 1944/1955	8,000.00			
		1956/1968	9,000.00	216,000.00	8,000.00	208,000.00
		1969	3,000.00			
Funded	5 %	Oct. 1, 1944/1961	3,000.00			
		1962/1969	2,000.00	70,000.00	3,000.00	67,000.00
Refunding (Series "G" 13)	4¼%	June 1, 1944	3,000.00	3,000.00	3,000.00	.....
Refunding (Series "H" 13)	4½%	June 1, 1944	6,000.00	6,000.00	6,000.00	.....
Refunding (Series "I" 13)	4¾%	June 1, 1944	6,000.00	6,000.00	6,000.00	.....
Refunding (Series 25)	5½%	Aug. 1, 1944	11,000.00	11,000.00	11,000.00	.....
Refunding (Series "B" 31)	5½%	Sept. 1, 1944	6,000.00	6,000.00	6,000.00	.....
Refunding (Series "A" 31)	4½%	Sept. 1, 1944	1,000.00	1,000.00	1,000.00	.....
Refunding (Series "B" 37)	4¼%	Oct. 1, 1944	1,000.00	1,000.00	1,000.00	.....
TOTAL SERIAL BONDS				$ 5,354,000.00	$322,000.00	$ 5,032,000.00
TOTAL BONDS				$12,188,254.72	$322,000.00	$11,866,254.72
				"WC"	"WC-4"	"WC"

OTHER RECONCILIATIONS

January 1 to December 31, 1944

	Reference	
FIXED ASSETS		**Exhibit "WC-3"**
Balance—December 31, 1943	"WC"	$24,540,687.25
Increased by		
Transfer of Material and Supplies	"WC-1"	340.60
Expenditures of Operating Cash	"WC-1"	13,164.90
		$24,554,192.75
Decreased by		
Sale of Fixed Assets for Cash	"WC-1"	189.00
Balance—December 31, 1944	"WC"	$24,554,003.75
AMORTIZATION RESERVE		**Exhibit "WC-4"**
Balance—December 31, 1943	"WC"	$ 7,123,616.17
Increased by		
Bonds Retired	"WC-2"	322,000.00
Transfer from Capital Surplus to Make Total Additions for Year Equal to 1½% of Fixed Capital at December 31, 1944	"WC-1"	46,310.05
Balance—December 31, 1944	"WC"	$ 7,491,926.22
SINKING FUNDS		**Exhibit "WC-5"**
Balance—December 31, 1943	"WC"	$ 4,110,668.68
Increased by		
Earnings During 1944	"WC-1"	144,868.92
Balance—December 31, 1944	"WC"	$ 4,255,537.60
WATER LIEN DEEDS		**Exhibit "WC-6"**
Balance—December 31, 1943	"WC"	$ 20,081.43
Increased by		
Billings	"WC-7"	1,089.32
		$ 21,170.75
Decreased by		
Collections by Operating Account	"W-4"	1,904.22
Balance—December 31, 1944	"WC"	$ 19,266.53
RESERVE OF WATER LIEN DEEDS		**Exhibit "WC-7"**
Balance—December 31, 1943	"WC"	$ 20,081.43
Increased by		
Billings	"WC-6"	1,089.32
		$ 21,170.75
Decreased by		
Collections by Operating Account	"W-1"	1,904.22
Balance—December 31, 1944	"WC"	$ 19,266.53

Exhibit "WC-8"

SEGREGATION OF CAPITAL ASSETS TO LIABILITIES

December 31, 1944

ASSETS	Amount of Assets	LIABILITIES			
		Amortization Reserve	Bonded Debt	Surplus	Reserve for Water Lien Deeds
Fixed Assets	$24,554,003.75	$7,491,926.22	$ 7,610,717.12	$9,451,360.41	$ .....
Sinking Funds	4,255,537.60	.....	4,255,537.60	.....	.....
Water Lien Deeds	19,266.53	.....	.....	.....	19,266.53
	$28,828,807.88	$7,491,926.22	$11,866,254.72	$9,451,360.41	$19,266.53

PUBLIC LIBRARY JERSEY CITY, N. J.

1945

ANNUAL REPORT

OF THE

CITY COMPTROLLER

OF

JERSEY CITY, N. J.

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FOR THE YEAR ENDING
DECEMBER 31, 1945

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FOR THE YEAR ENDING DECEMBER 31, 1945

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no acc. no.

BOYCE, HUGHES & FARRELL
30 JOURNAL SQUARE
JERSEY CITY, N. J.

May 1, 1946.

Hon. Board of Commissioners,
City of Jersey City,
New Jersey.

Sirs:

We have made an examination of the books and accounts of the City of Jersey City for the calendar year 1945 and have submitted our report of the examination with statements covering the City's financial position at the end of the year and its transactions during the year. In connection therewith we examined or tested accounting records of the City and other supporting evidence and obtained information and explanations from officers and employees of the City; we also made a general review of the City's accounting methods and made extensive tests of the records of receipts and disbursements for the year to an extent we deemed appropriate.

Our examination did not include the records of the Board of Education or of the Public Library.

In our opinion, based upon such examination, with the explanations and comments contained in our report, the balance sheets and relative statements of receipts and disbursements taken from our report and included herein fairly present in accordance with the accounting principles prescribed by the Division of Local Government of the Department of Taxation and Finance of the State of New Jersey, which were consistently applied by the City during the year under review, its position at December 31, 1945 and its receipts and disbursements for the year 1945.

Respectfully submitted,

George W. O'Neil

Registered Municipal Accountant.

DEPARTMENT OF REVENUE AND FINANCE

CITY HALL

JERSEY CITY, N. J.

ARTHUR POTTERTON
DIRECTOR AND COMPTROLLER

May 1, 1946.

Honorable Board of Commissioners of the
City of Jersey City.

Sirs:

In accordance with the requirements of R. S. 40:72-17 there is submitted to you herewith the results of the examination of the books and accounts of the City of Jersey City which has been completed by Boyce, Hughes & Farrell, Certified Public Accountants, for the year ended December 31, 1945.

Their report is on file with the City Clerk and the Division of Local Government of the Department of Taxation and Finance of the State of New Jersey as required by the statutes.

Very truly yours,

Arthur Potterton

Director of Revenue and Finance
and Comptroller.

Exhibit "A"

CURRENT ACCOUNT

COMPARATIVE BALANCE SHEETS

as at

December 31, 1944 and December 31, 1945

ASSETS	Reference	December 31, 1944	December 31, 1945	Increase or Decrease*
Cash	"A-9"	$12,020,622.85	$ 7,112,372.87	$4,908,249.98*
Emergency Revenues	"A-6"	967,788.30	40,000.00	927,788.30*
SUB-TOTALS		$12,988,411.15	$ 7,152,372.87	$5,836,038.28*
Taxes Receivable	"A-10"	14,010,478.79	13,501,594.10	508,884.69*
Tax Lien Certificates	"A-11"	18,028,319.85	16,468,100.38	1,560,219.47*
Investments (U. S. Government Bonds)	"A-8"	3,600,000.00	4,840,000.00	1,240,000.00
Revenue Accounts Receivable	"A-18"	338,210.92	760,810.23	422,599.31
TOTALS		$48,965,420.71	$42,722,877.58	$6,242,543.13*

LIABILITIES				
Tax Overpayments	"A-15"	$ 1,582,459.34	$ 1,676,666.80	$ 94,207.46
Tax Revenue Notes Due March 1, 1934—Not Presented	"A-16"	1,010.00	990.00	20.00*
Prepayment of Taxes	"A-17"	104.83	385.57	280.74
Due Water Operating Account	"A-12"	1,377.22	918.35	458.87*
Due Trust Account	"A-12"	4,620.82	763.85	3,856.97*
Appropriation Reserves	"A-13"	2,056,979.91	1,308,248.69	748,731.22*
Local School Tax Payable	"A-4"		3,006,664.10	3,006,664.10
Other Cash Reserves	"A-14"	52,148.00	27,150.50	24,997.50*
Due County (Chap. 397, P. L. 1941)	"A-1"		3,701.30	3,701.30
Surplus Revenue	"A-1"	9,289,711.03	1,126,883.71	8,162,827.32*
SUB-TOTALS		$12,988,411.15	$ 7,152,372.87	$5,836,038.28*
Reserve of Taxes Receivable	"A-10"	14,010,478.79	13,501,594.10	508,884.69*
Reserve of Tax Lien Certificates	"A-11"	18,028,319.85	16,468,100.38	1,560,219.47*
Reserve of Investments	"A-8"	3,600,000.00	4,840,000.00	1,240,000.00
Reserve of Revenue Accounts Receivable	"A-18"	338,210.92	760,810.23	422,599.31
TOTALS		$48,965,420.71	$42,722,877.58	$6,242,543.13*

SURPLUS REVENUE

January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"A"		$ 9,289,711.03
Increased by			
Amount Realized in Excess of 1945 Budgetary Revenues estimated	"A-2"	$4,649,136.80	
Revenues Not Anticipated	"A-3"—"A-18"	274,574.92	
Old Outstanding Checks Canceled	"A-9"	109.44	
Appropriation Revenues of 1944 Canceled	"A-13"	1,448,961.53	
Transfer from Tax Overpayments—Account of Increases in Taxes Which Were Overpaid	"A-15"	1,128.33	
Transfer from Other Cash Reserves	"A-14"	600.00	
Transfer from Reserve of Investments—Account of Investments Sold	"A-8"	3,500,000.00	
			9,874,511.02
			$19,164,222.05
Decreased by			
Appropriations to Support 1945 General Budget	"A-2"	$8,324,452.40	
Transfer to Due County (Chap. 397, P. L. 1941)	"A"	3,701.30	
Transfer to Reserve of Investments—Account of Investments Purchased	"A-8"	4,740,000.00	
Transfer to Reserve of Delinquent Taxes—Account of Overpayments Eliminated from Taxes Receivable	"A-10"	1,256,036.52	
Transfer to Sinking Fund Commission to Bring Requirements to 100%			
General	"A-9"	280,203.98	
School	"A-9"	854,178.66	
Water	"A-9"	2,578,717.12	
Transfer to Tax Overpayments—Account of Decreases to Taxes Which Were Fully Paid	"A-15"	48.36	
			18,037,338.34
Balance—December 31, 1945	"A"		$ 1,126,883.71

Exhibit "A-2"

STATEMENT OF 1945 GENERAL BUDGETARY REVENUES

January 1 to December 31, 1945

		Budget	Realized	Excess or Deficit*	
Surplus Revenue Cash Appropriated		$ 7,356,664.10	$ 7,356,664.10	$	
Surplus Revenue Non-Cash Appropriated		$ 967,788.30	$ 967,788.30	$	
Miscellaneous Revenues					
Bus Receipts Tax		$ 150,000.00	$ 218,005.07	$ 68,005.07	
Hack Licenses		1,000.00	1,040.00	40.00	
Marriage Licenses		5,900.00	6,740.00	840.00	
Exhibition Licenses		4,000.00	4,080.00	80.00	
Trade Licenses and Vendor's Plates		2,500.00	2,968.70	468.70	
Beverage Licenses		315,000.00	341,401.95	26,401.95	
District Court Fees		21,000.00	19,755.88	1,244.12*	
Search Fees		3,000.00	6,046.75	3,046.75	
Health Bureau Permits		4,000.00	4,747.00	747.00	
Combustible Bureau Permits		6,000.00	6,019.00	19.00	
Building Bureau Permits		4,000.00	6,343.00	2,343.00	
Sewer and Street Opening Permits		5,000.00	6,022.40	1,022.40	
Receipts from Jersey City Medical Center		900,000.00	1,207,149.75	307,149.75	
Special Privileges		25,000.00	29,139.36	4,139.36	
Hudson and Manhattan R. R. (Grove Street)		5,000.00	5,000.00	.....	
South Cove Rentals		20,000.00	22,984.41	2,984.41	
Howell Street Dock Wharfage		4,000.00	6,278.72	2,278.72	
Pier B Wharfage		22,000.00	40,100.00	18,100.00	
Second Class Railroad Taxes and Railroad Franchise Taxes		5,600,000.00	5,602,983.83	2,983.83	
Criminal Court Fines		5,000.00	9,413.00	4,413.00	
Interest and Costs on Taxes		250,000.00	306,896.01	56,896.01	
Franchise Taxes (Current Year)		450,000.00	526,283.57	76,283.57	
Gross Receipts Taxes (Current Year)		500,000.00	736,965.29	236,965.29	
Trust Surplus Cash		7,361.67	7,361.67	.....	
Capital Surplus Cash		12.31	12.31	.....	
Water Department Surplus of Prior Years		350,000.00	350,000.00	.....	
Total Miscellaneous Revenues		$ 8,659,773.98	$ 9,473,737.67	$ 813,963.69	
Receipts from Delinquent Taxes		$ 300,000.00	$ 1,337,023.39	$1,037,023.39	
Receipts from Tax Title Liens		500,000.00	1,398,129.65	898,129.65	
Amount to Be Raised by Taxation	$24,326,603.90				
Adjustments	120,385.36				
	$24,206,218.54				
Less Appropriation for Reserve for Uncollected Taxes	6,081,650.98				
		18,124,567.56	20,024,587.63	1,900,020.07	
		$35,908,793.94	$40,557,930.74	$4,649,136.80	
		"A-4"		"A-1"	
			$ 8,324,452.40	"A-1"	
			9,473,737.67	"A-18"	
			1,037.50	"A-9"	
			618,244.24	"A-11"	
			21,361,611.02	"A-10"	
			778,847.91	"A-9"	
			$40,557,930.74		

REVENUES NOT ANTICIPATED

January 1 to December 31, 1945

	Realized
Revenue from Acquired Properties	$115,862.95
Sundry Departments	3,729.51
Mothers' Institute	4,396.27
Damages to City Property	2,860.64
Laundry Licenses	3,800.00
Barbers' Licenses	661.00
Inspection of Dairies	4,589.85
1939 and Prior Personal Taxes	372.71
Refunds of State Gasoline Taxes	5,566.26
Abandoned Cars	920.00
Advertising Ordinances	2,714.92
Restaurant Licenses	2,315.00
Special Police Permits	360.00
Health Violations	1,555.56
Costs of Court (Law Department)	355.00
Rentals of Buildings (Medical Center)	3,855.05
Roosevelt Stadium	2,395.88
State Participation—Lighting Route No. 1	2,601.52
Municipal Relief	166.00
Interest on Bank Deposits	1,008.06
Interest on Assessments	225.14
Interest on Mortgages	293.66
Interest on Investments in U. S. Government Bonds	46,193.25
Jersey City Housing Authority	9,610.54
Certified Copies of Marriage Licenses	52.00
Profit on Sale of Deeds	31,829.67
Care of Lawns, Etc.	1,071.00
Advertising, Tax Sales	6.00
Rent Receivership Fees	325.00
Fees from Agents' Bonds	6,090.00
Forfeited Deposits on Foreclosed Properties	985.00
Account of Joint Outlet Sewer	17,582.13
Services for Asphalt Inspection	125.35
Demolition of Buildings	100.00
TOTAL (Reference "A-1")	$274,574.92

Exhibit "A-4"

SUMMARY STATEMENT OF 1945 GENERAL BUDGETARY EXPENDITURES

January 1 to December 31, 1945

	Reference		Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
Departmental									
Department of Public Affairs	"A-5"		$ 3,502,326.35	$	$110,300.00	$163,300.00	$ 3,449,326.35	$ 3,131,098.02	$ 318,228.33
Department of Revenue and Finance	"A-5"		2,222,551.50	40,000.00	65,050.00	90,050.00	2,237,551.50	1,937,213.15	300,338.35
Department of Public Works	"A-5"		1,842,720.75	.....	10,250.00	10,250.00	1,842,720.75	1,660,099.42	182,621.33
Department of Public Safety	"A-5"		5,107,362.00	.....	178,300.00	100,300.00	5,185,362.00	5,098,246.66	87,115.34
Department of Parks and Public Property	"A-5"		1,075,066.00	.....	400.00	400.00	1,075,066.00	884,402.46	190,663.54
Contingent Expenses—All Departments			50,000.00	.....	.....	.....	50,000.00	38,260.28	11,739.72
Debt Service									
Maturing Serial Bonds—General			2,233,000.00	.....	.....	.....	2,233,000.00	2,233,000.00	.....
Interest on Bonds—General			1,381,282.50	.....	.....	.....	1,381,282.50	1,243,602.50	137,680.00
Interest on Bond Anticipation Notes			5,000.00	.....	.....	.....	5,000.00	.....	5,000.00
Interest on Tax Anticipation Notes			50,000.00	.....	.....	.....	50,000.00	.....	50,000.00
Down Payments on Capital Improvements			50,000.00	.....	.....	.....	50,000.00	50,000.00	.....
Maturing Serial Bonds—School			455,000.00	.....	.....	.....	455,000.00	455,000.00	.....
Interest on Bonds—School			409,762.50	.....	.....	.....	409,762.50	384,900.42	24,862.08
Emergency Revenues			967,788.30	.....	.....	.....	967,788.30	967,788.30	.....
Local School Tax			8,902,952.37	.....	.....	.....	8,902,952.37	8,902,952.37	.....
County Tax									
As Estimated (Adopted Budget)		$6,295,602.06							
Adjustment		87,765.99							
Actual (Certified)			6,207,836.07	.....	.....	.....	6,207,836.07	6,207,836.07	.....
State School Tax									
As Estimated (Adopted Budget)		$1,478,764.97							
Adjustment		32,619.37							
Actual (Certified)			1,446,145.60	.....	.....	.....	1,446,145.60	1,446,145.60	.....
Totals			$35,908,793.94	$40,000.00	$364,300.00	$364,300.00	$35,948,793.94	$34,640,545.25	$1,308,248.69
			"A-2"	"A-6"				$30,666,092.85 "A-9" "A-13"	
								3,006,664.10 "A"	
								967,788.30 "A-6"	
								$34,640,545.25	

Exhibit "A-5"

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1945

	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS							
Executive Office							
Salaries and Wages:							
Mayor	$ 8,000.00	$	$	$	$ 8,000.00	$ 8,000.00	$ .....
Deputy Director	7,000.00	.....	.....	.....	7,000.00	7,000.00	.....
Secretary and Stenographers	20,500.00	.....	500.00	.....	21,000.00	20,812.43	187.57
Other Expenses:							
Printing, Stationery and Supplies	1,000.00	.....	.....	.....	1,000.00	.....	1,000.00
Memorial Day Celebration	3,000.00	.....	.....	.....	3,000.00	2,686.50	313.50
Jersey City Medical Center							
Salaries and Wages:							
Administrative:							
Medical Director	9,000.00	.....	.....	.....	9,000.00	9,000.00	.....
Officers and Employees	91,154.10	.....	39,350.00	.....	130,504.10	128,771.16	1,732.94
Professional Care of Patients:							
Nurses and Other Employees	588,180.00	.....	.....	70,000.00	518,180.00	505,448.24	12,731.76
Ambulance Corps:							
Chauffeurs and Ambulance Drivers	7,733.75	.....	150.00	.....	7,883.75	7,757.50	126.25
Housekeeping:							
Matron and Other Employees	407,277.40	.....	.....	30,000.00	377,277.40	353,522.03	23,755.37
Kitchen:							
Steward and Other Employees	193,440.50	.....	.....	.....	193,440.50	181,683.31	11,757.19
Laundry:							
Foreman and Other Employees	137,824.85	.....	.....	.....	137,824.85	121,299.25	16,525.60
Power House:							
Chief Engineer and Other Employees	84,455.75	.....	.....	.....	84,455.75	81,157.13	3,298.62
Other Expenses:							
Administration Expenses:							
Stationery, Printing, Office Supplies	61,000.00	.....	10,000.00	.....	71,000.00	62,818.24	8,181.76
Professional Care of Patients:							
Medical and Surgical Supplies and Other Miscellaneous Items of Maintenance	246,500.00	.....	60,000.00	.....	306,500.00	269,629.92	36,870.08
Departmental Expenses:							
Housekeeping, Kitchen, Dry Goods, Laundry and Other Miscellaneous Items of Maintenance	98,700.00	.....	.....	.....	98,700.00	65,684.33	33,015.67
Steward's Department:							
Bread, Rolls, Milk, Groceries, Etc.	550,000.00	.....	.....	.....	550,000.00	512,191.94	37,808.06
General House and Property Expenses:							
Fuel, Light, Ice, Ambulances, Automobiles, Tires, Tubes and Other Miscellaneous Items of Maintenance	308,646.75	.....	.....	.....	308,646.75	274,160.75	34,486.00
New Equipment	41,000.00	.....	.....	10,000.00	31,000.00	24,068.02	6,931.98

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1945

	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC AFFAIRS (Continued)							
Jersey City Medical Center (Continued)							
Health Bureau:							
Division of Child Hygiene, Mothers' Institute and 12 Infant Welfare Stations:							
Salaries and Wages:							
Chief of Division, Medical Inspectors, Nurses and Other Employees	$ 97,638.75	$	$	$	$ 97,638.75	$ 83,551.68	$ 14,087.07
Other Expenses	18,135.00				18,135.00	6,218.39	11,916.61
Medical Division:							
Salaries and Wages:							
Chief Medical Officer, Inspectors, Nurses and Other Employees	94,633.75			100.00	94,533.75	87,625.09	6,908.66
Other Expenses	4,500.00				4,500.00	3,600.63	899.37
Division of Social Hygiene:							
Salaries and Wages:							
Medical Director and Other Employees	17,065.00		100.00		17,165.00	17,095.00	70.00
Other Expenses	500.00		200.00		700.00	624.40	75.60
Division of Communicable Diseases:							
Other Expenses:	12,000.00			200.00	11,800.00	1,398.18	10,401.82
Health Bureau							
Sanitary Division:							
Salaries and Wages:							
Health Officer, Inspectors and Other Employees	103,820.75				103,820.75	96,303.40	7,517.35
Other Expenses	21,275.00				21,275.00	16,827.04	4,447.96
Bureau of Municipal Relief							
Salaries and Wages:							
Superintendent, Investigators and Other Employees	35,700.00				35,700.00	31,116.74	4,583.26
Other Expenses:							
Relief of Poor	10,000.00				10,000.00	2,228.66	7,771.34
Printing, Stationery and Other Miscellaneous Items of Maintenance:							
Rent 75 Montgomery Street	8,000.00				8,000.00	6,092.95	1,907.05
Mandatory Contribution for Direct Relief	125,000.00			53,000.00	72,000.00	60,000.00	12,000.00
Mandatory Contribution for Administration	52,000.00				52,000.00	45,721.75	6,278.25
Building Inspection Bureau							
Salaries and Wages:							
Superintendent, Inspectors and Clerks	35,945.00				35,945.00	35,839.28	105.72
Other Expenses:							
Printing, Stationery, Incidentals	1,700.00				1,700.00	1,164.08	535.92
TOTAL FOR DEPARTMENT OF PUBLIC AFFAIRS (Reference "A-4")	$3,502,326.35	$	$110,300.00	$163,300.00	$3,449,326.35	$3,131,098.02	$318,228.33

Exhibit "A-5" (Continued)

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1945

	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE							
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	7,000.00				7,000.00	7,000.00	
Secretary, Clerk and Stenographers	11,100.00		300.00		11,400.00	11,350.00	50.00
Other Expenses:							
Hudson & Manhattan R. R. Fair Litigation	7,500.00				7,500.00	409.69	7,090.31
Cost of Foreclosure of Title Liens	250,000.00			25,000.00	225,000.00	185,794.88	39,205.12
Municipal Publicity and Advertising	60,000.00				60,000.00	14,399.51	45,600.49
Railroad Tax Litigation, Real Estate and Property Appraisals	150,000.00		48,000.00		198,000.00	183,328.60	14,671.40
Printing, Stationery and Other Expenses	100,000.00				100,000.00	85,507.49	14,492.51
Cost of Levying and Collecting Personal Taxes	5,000.00				5,000.00	1,470.00	3,530.00
Cost of Tax Sale	15,000.00				15,000.00		15,000.00
Rehabilitation of Acquired Properties	150,000.00			50,000.00	100,000.00	9,770.67	90,229.33
City Collector's Office							
Salaries and Wages:							
City Collector	6,000.00				6,000.00	6,000.00	
Chief Clerk and Other Employees	97,847.75				97,847.75	91,548.28	6,299.47
Cost of Tax Billing and Collection	20,000.00		2,000.00		22,000.00	19,881.56	2,118.44
Bureau of Tax Assessments							
Salaries and Wages:							
Board of Tax Assessors	42,500.00				42,500.00	42,483.41	16.59
Secretary, Executive Clerk and Other Employees	76,550.00				76,550.00	72,624.83	3,925.17
City Comptroller's Office							
Salaries and Wages:							
Legal Assistant	7,000.00				7,000.00	4,282.26	2,717.74
Chief Clerk and Other Employees	62,579.00				62,579.00	54,885.87	7,693.13
City Treasurer's Office							
Salaries and Wages:							
Cashiers and Other Employees	14,220.00				14,220.00	13,774.28	445.72
Miscellaneous							
Other Expenses:							
Municipal Water Service	75,000.00				75,000.00	75,000.00	
Public Library	299,660.00				299,660.00	299,660.00	
Rental First and Second District Courts	16,000.00				16,000.00	14,499.96	1,500.04
Jersey City Municipal Pension Commission	200,000.00				200,000.00	200,000.00	

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1945

	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
DEPARTMENT OF REVENUE AND FINANCE (Continued)							
City Clerk's Office							
Salaries and Wages:							
City Clerk	$ 7,500.00	$	$	$	$ 7,500.00	$ 7,500.00	$
Clerks	78,348.75				78,348.75	77,152.79	1,195.96
Other Expenses:							
Printing, Stationery and Other Miscellaneous Supplies	37,000.00		10,000.00		47,000.00	38,048.12	8,951.88
Primary and General Election Expenses	60,000.00			10,000.00	50,000.00	38,090.66	11,909.34
Municipal Election Expenses	70,000.00				70,000.00	70,000.00	
Municipal Election Expenses		40,000.00			40,000.00	37,041.91	2,958.09
Advertising Ordinances—Board of Commissioners and Signs and Alterations	1,000.00		1,000.00		2,000.00	1,345.57	654.43
Refund of Beverage Licenses	4,000.00			1,000.00	3,000.00	918.54	2,081.46
Purchasing Department							
Salaries and Wages:							
Purchasing Agent	5,000.00				5,000.00	5,000.00	
Storekeeper, Clerks and Other Employees	25,876.75				25,876.75	23,467.75	2,409.00
Other Expenses:	1,800.00				1,800.00	1,574.63	225.37
Legal and Judicial							
Law Department							
Salaries and Wages:							
Corporation Counsel	12,500.00				12,500.00	12,500.00	
Assistants to Corporation Counsel	66,000.00		1,300.00		67,300.00	67,077.81	222.19
Clerks and Other Employees	27,500.00		700.00		28,200.00	27,970.44	229.56
Other Expenses:	6,000.00				6,000.00	5,237.39	762.61
First District Court							
Salaries and Wages:							
Judge	6,600.00				6,600.00	6,600.00	
Clerks and Other Employees	30,000.00			500.00	29,500.00	27,691.67	1,808.33
Other Expenses:	1,850.00				1,850.00	1,449.26	400.74
Second District Court							
Salaries and Wages:							
Judge	6,600.00				6,600.00	6,495.32	104.68
Clerks and Other Employees	29,000.00			250.00	28,750.00	27,743.35	1,006.65
Other Expenses:	1,850.00		250.00		2,100.00	1,841.37	258.63
Labor Bureau							
Salaries and Wages:							
Employment Examiner and Other Employees	5,769.25				5,769.25	5,769.25	
Jitney Traffic Bureau							
Salaries and Wages:							
Supervisors, Clerks and Other Employees	18,920.00		1,000.00		19,920.00	19,308.19	611.81
Other Expenses	500.00				500.00	393.22	106.78

ANALYSIS OF DEPARTMENTAL EXPENSES

Exhibit "A-5" (Continued)

January 1 to December 31, 1945

DEPARTMENT OF REVENUE AND FINANCE (Continued)	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
Sinking Fund Commission							
Salaries and Wages:							
Secretary	$ 1,000.00	$	$	$	$ 1,000.00	$ 1,000.00	$ .....
Other Expenses:							
Printing and Stationery	100.00	.....	.....	.....	100.00	15.00	85.00
Board of Adjustment							
Salaries and Wages:							
Secretary, Clerks and Investigators	5,300.00	.....	500.00	.....	5,800.00	5,619.48	180.52
Other Expenses	500.00	.....	.....	.....	500.00	222.98	277.02
Department of Supervision of Accounts							
Salaries and Wages:							
Examiner of Accounts and Other Employees	4,580.00	.....	.....	3,300.00	1,280.00	.....	1,280.00
Other Expenses	22,000.00	.....	.....	.....	22,000.00	18,967.16	3,032.84
Real Estate Department (Tax Title Acquired by Purchase of Foreclosure: Receiverships)							
Other Expenses	5,000.00	.....	.....	.....	5,000.00	.....	5,000.00
TOTAL FOR DEPARTMENT OF REVENUE AND FINANCE (Reference "A-4")	$2,222,551.50	$ 40,000.00	$ 65,050.00	$ 90,050.00	$2,237,551.50	$1,937,213.15	$300,338.35
DEPARTMENT OF PUBLIC WORKS							
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$	$ 7,500.00	$ 7,500.00	$ .....
Deputy Director	6,000.00	.....	.....	.....	6,000.00	6,000.00	.....
Chief Clerk and Other Employees	30,700.00	.....	400.00	.....	31,100.00	31,008.16	91.84
Other Expenses	3,000.00	.....	.....	.....	3,000.00	2,771.18	228.82
Engineering Bureau							
Salaries and Wages:							
Chief Engineer and Other Employees	50,691.25	.....	.....	1,500.00	49,191.25	46,886.03	2,305.22
Other Expenses	5,000.00	.....	.....	.....	5,000.00	3,558.83	1,441.17
Bureau of Street Lighting							
Salaries and Wages:							
Inspectors and Utility Men	5,072.50	.....	100.00	.....	5,172.50	5,113.00	59.50
Other Expenses:							
Municipal Street Lighting (Contract)	265,000.00	.....	.....	.....	265,000.00	211,823.23	53,176.77
Printing, Stationery and Supplies	500.00	.....	.....	.....	500.00	210.35	289.65
Bureau of Health and Sanitation							
Salaries and Wages:							
Inspectors and Assistants	19,463.75	.....	1,750.00	.....	21,213.75	21,148.33	65.42
Other Expenses:							
Removal of Ashes and Garbage (Contract)	522,300.00	.....	.....	.....	522,300.00	500,607.03	21,692.97
Printing, Stationery and Supplies	1,500.00	.....	.....	.....	1,500.00	794.51	705.49

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1945

	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
DEPARTMENT OF PUBLIC WORKS (Continued)							
Bureau of Cleaning Sewers and Basins							
Salaries and Wages:							
Superintendent and Other Employees	$ 85,419.25	$	$	$ 750.00	$ 84,669.25	$ 63,214.20	$ 21,455.05
Other Expenses	26,500.00				26,500.00	17,178.54	9,321.46
Street Cleaning Bureau							
Salaries and Wages:							
Superintendent and Other Employees	395,303.25				395,303.25	364,336.99	30,966.26
Snow Removal	20,000.00		8,000.00		28,000.00	27,272.34	727.66
Other Expenses:							
Repairs and Other Miscellaneous Items	50,000.00				50,000.00	38,544.24	11,455.76
Snow Removal	30,000.00			8,000.00	22,000.00	16,069.17	5,930.83
Bureau of Assessments							
Salaries and Wages:							
Commissioners and Secretary	16,000.00				16,000.00	12,000.00	4,000.00
Other Expenses	150.00				150.00	122.46	27.54
Bureau of Street Repairs							
Salaries and Wages:							
Asphalt Repairs and Improvement to Streets	239,620.75				239,620.75	228,480.38	11,140.37
Other Expenses:							
Miscellaneous Supplies, Repairs and Improvements to Streets	60,500.00				60,500.00	53,166.67	7,333.33
Bureau of Motor Vehicles							
Other Expenses	2,500.00				2,500.00	2,293.78	206.22
TOTAL FOR DEPARTMENT OF PUBLIC WORKS (Reference "A-4")	$1,842,720.75	$	$ 10,250.00	$ 10,250.00	$1,842,720.75	$1,660,099.42	$182,621.33
DEPARTMENT OF PUBLIC SAFETY							
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$	$ 7,500.00	$ 7,500.00	$
Deputy Director	6,000.00				6,000.00	6,000.00	
Secretary and Stenographer	8,200.00				8,200.00	8,200.00	
Other Expenses	5,000.00				5,000.00	4,984.19	15.81
Police Department							
Salaries and Wages:							
Chief of Police, Assistant Chief and Deputies	23,000.00				23,000.00	23,000.00	
Inspectors, Captains, Lieutenants, Detectives, Patrolmen and Other Employees	2,567,520.75		128,700.00		2,696,220.75	2,693,515.86	2,704.89
Other Expenses:							
Police Pensions	600,000.00			100,000.00	500,000.00	500,000.00	
Fuel, Light and Other Miscellaneous Items of Maintenance	141,000.00		25,000.00		166,000.00	129,156.78	36,843.22
Local Defense	2,500.00		300.00		2,800.00	2,613.09	186.91
Detention Home for Juveniles	2,000.00				2,000.00		2,000.00
New Equipment	25,000.00				25,000.00	18,458.04	6,541.96

Exhibit "A-5" (Continued)

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1945

DEPARTMENT OF PUBLIC SAFETY (Continued)	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
Criminal Courts							
Salaries and Wages:							
Judges	$ 21,000.00	$	$ 300.00	$	$ 21,300.00	$ 21,251.36	$ 48.64
Court Clerks and Other Employees	25,150.00	.....	.....	300.00	24,850.00	21,852.83	2,997.17
Other Expenses	700.00	.....	.....	.....	700.00	360.80	339.20
Amusement Bureau							
Salaries and Wages:							
Inspector	2,750.00	.....	.....	.....	2,750.00	.....	2,750.00
Bureau of Weights and Measures							
Salaries and Wages:							
Superintendent and Assistants	30,443.75	.....	.....	.....	30,443.75	28,922.30	1,521.45
Other Expenses:							
Auto Maintenance, Printing and Stationery	500.00	.....	.....	.....	500.00	414.33	85.67
Fire Department							
Salaries and Wages:							
Chief of Fire Department and Deputies	15,000.00	.....	.....	.....	15,000.00	15,000.00	.....
Battalion Chiefs, Fire Captains and Other Employees	1,194,097.50	.....	24,000.00	.....	1,218,097.50	1,216,775.33	1,322.17
Other Expenses:							
Fire Pensions	355,000.00	.....	.....	.....	355,000.00	355,000.00	.....
Fuel, Light and Other Miscellaneous Items of Maintenance	65,000.00	.....	.....	.....	65,000.00	45,241.75	19,758.25
New Equipment	10,000.00	.....	.....	.....	10,000.00	.....	10,000.00
TOTAL FOR DEPARTMENT OF PUBLIC SAFETY (Reference "A-4")	$5,107,362.00	$	$178,300.00	$100,300.00	$5,185,362.00	$5,098,246.66	$ 87,115.34
DEPARTMENT OF PARKS AND PUBLIC PROPERTY							
Executive Office							
Salaries and Wages:							
Director	$ 7,500.00	$	$	$	$ 7,500.00	$ 6,450.00	$ 1,050.00
Deputy Director	6,000.00	.....	200.00	.....	6,200.00	6,041.66	158.34
Secretary and Other Employees	8,200.00	.....	200.00	.....	8,400.00	8,259.82	140.18
Other Expenses	1,000.00	.....	.....	.....	1,000.00	905.74	94.26
Bureau of Shade Trees, Parks and Playgrounds							
Salaries and Wages:							
City Forester, Gardeners, Laborers and Other Employees of Shade Trees and Park Bureau; Supervisors, Instructors and Employees of Playgrounds Bureau	462,304.85	.....	.....	400.00	461,904.85	445,720.34	16,184.51
Other Expenses:							
Materials and Supplies—Maintenance	156,977.00	.....	.....	.....	156,977.00	62,801.57	94,175.43
New Equipment and Recreational Activities	25,000.00	.....	.....	.....	25,000.00	17,854.17	7,145.83

ANALYSIS OF DEPARTMENTAL EXPENSES

January 1 to December 31, 1945

	Budgetary Appropriations	Emergency Appropriations	Transfers Plus	Transfers Minus	Budgetary Appropriations as Modified	Paid or Charged	Reserved
DEPARTMENT OF PARKS AND PUBLIC PROPERTY (Continued)							
Bureau of Public Baths							
Salaries and Wages:							
Superintendent, Firemen and Other Employees	$ 16,724.25	$	$	$	$ 16,724.25	$ 15,551.57	$ 1,172.68
Other Expenses	9,200.00	.....	.....	.....	9,200.00	2,311.49	6,888.51
City Hall Building Bureau							
Salaries and Wages:							
Custodian, Engineer and Other Employees	78,586.00	.....	.....	.....	78,586.00	75,573.05	3,012.95
Other Expenses	32,000.00	.....	.....	.....	32,000.00	20,133.57	11,866.43
Bureau of Public Buildings							
Salaries and Wages:							
Inspector and Other Employees	107,726.05	.....	.....	.....	107,726.05	97,140.37	10,585.68
Other Expenses	19,550.00	.....	.....	.....	19,550.00	6,255.25	13,294.75
Jersey City Medical Center Buildings							
Other Expenses:							
Insurance	6,400.00	.....	.....	.....	6,400.00	4,297.72	2,102.28
Repairs	12,000.00	.....	.....	.....	12,000.00	10,768.20	1,231.80
Public Library Buildings							
Other Expenses:							
Insurance	900.00	.....	.....	.....	900.00	755.18	144.82
Repairs	200.00	.....	.....	.....	200.00	.....	200.00
Mothers' Institute							
Other Expenses:							
Insurance	200.00	.....	.....	.....	200.00	.....	200.00
Special Repairs	400.00	.....	.....	.....	400.00	.....	400.00
Record Storage Buildings							
Other Expenses	4,500.00	.....	.....	.....	4,500.00	2,087.74	2,412.26
Fire Department Buildings							
Other Expenses	17,500.00	.....	.....	.....	17,500.00	6,812.94	10,687.06
Police Department Buildings							
Other Expenses:							
Insurance	1,800.00	.....	.....	.....	1,800.00	989.35	810.65
Repairs	10,000.00	.....	.....	.....	10,000.00	7,915.95	2,084.05
Bureau of Public Utilities							
Salaries and Wages:							
Engineer and Other Employees	46,897.85	.....	.....	.....	46,897.85	46,390.26	507.59
Other Expenses	43,500.00	.....	.....	.....	43,500.00	39,386.52	4,113.48
TOTAL FOR DEPARTMENT OF PARKS AND PUBLIC PROPERTY (Reference "A-4")	$1,075,066.00	$	$ 400.00	$ 400.00	$1,075,066.00	$ 884,402.46	$190,663.54

EMERGENCY REVENUES

January 1 to December 31, 1945

	Reference	
Balance—December 31, 1944	"A"	$ 967,788.30
Increased by		
Emergency Appropriations Authorized 1945	"A-4"	40,000.00
		$1,007,788.30
Decreased by		
Appropriation in 1945 Budget	"A-4"	967,788.30
Balance—December 31, 1945	"A"	$ 40,000.00

Exhibit "A-7"

ANALYSIS OF TAX LEVY, 1945

Hudson County Abstract of Ratables

Apportionment of Taxes

State School Taxes	$1,446,145.60	
County Tax	6,207,836.07	
Local School Tax	9,767,714.87	
Local Purpose Tax	6,753,240.18	
Bank Stock Tax	31,282.04	
To be Levied		$24,206,218.76
Add		
Amount Due to Fractional Difference in Tax Rate	$ 715.61	
Amount Due to Fractional Differences on Tax Bills	7.24	722.85
Taxes Levied (Reference "A-10")		$24,206,941.61

Exhibit "A-8"

INVESTMENTS IN U. S. GOVERNMENT BONDS AND RESERVE THEREFOR

January 1 to December 31, 1945

	Investments	Reference	Reserve	Reference
Balance—December 31, 1944	$3,600,000.00	"A"	$3,600,000.00	"A"
Increased by				
Purchases	4,740,000.00	"A-9"	4,740,000.00	"A-1"
	$8,340,000.00		$8,340,000.00	
Decreased by				
Sales	3,500,000.00	"A-9"	3,500,000.00	"A-1"
Balance—December 31, 1945	$4,840,000.00*	"A"	$4,840,000.00	"A"

* Consisting of:

$ 50,000. par 2½% U. S. A. Savings Bonds Series G dated January 1, 1942 due January 1, 1954 (callable on 1 month's notice)

50,000. par 2½% U. S. A. Savings Bonds Series G dated July 1, 1942 due July 1, 1954 (callable on 1 month's notice)

4,740,000. par ⅞% U. S. A. Treasury Notes dated June 1, 1945 due June 1, 1946

Exhibit "A-9"

STATEMENT OF CURRENT ACCOUNT CASH

January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"A"		$12,020,622.85
Increased by			
Net Collection of 1945 General Budgetary Miscellaneous Revenues Estimated		$ 9,473,737.67	
Collections of Miscellaneous Revenues Not Anticipated in 1945 Budget		274,574.92	
Collections of Revenue Accounts Receivable	"A-18"	$ 9,748,312.59	
Net Collections of Taxes Receivable	"A-10"	21,361,506.19	
Net Collections of Tax Lien Certificates	"A-11"	618,244.24	
Sale of Investments in U. S. Government Bonds	"A-8"	3,500,000.00	
Collections Applied as Other Reserves	"A-14"	858,142.98	
Prepayments of 1946 Taxes	"A-17"	385.57	
Old Outstanding Checks Canceled	"A-1"	109.44	
Collections of Mortgages Receivable	"A-2"	1,037.50	
Deeds Transferred for Cash	"A-2"	778,847.91	
Collections of Tax Overpayments	"A-15"	52,461.76	
Applied to Accounts of Other Sections			
Trust Account	"A-12"	4,701.90	
Water Operating Account	"A-12"	6,900.62	36,930,650.70
			$48,951,273.55
Decreased by			
1945 General Budgetary Expenditures	"A-4"	$30,666,092.85	
Purchase of U. S. Government Bonds	"A-8"	4,740,000.00	
Expenditures from other cash Reserves	"A-14"	882,540.48	
Expenditures from appropriation Reserves	"A-13"	608,018.38	
Expenditures for refunds of Tax Overpayments	"A-15"	1,213,210.85	
Retirement of Tax Revenue Notes of 1933	"A-16"	20.00	
Payments to Other Sections			
Sinking Fund Commission			
General	"A-1"	280,203.98	
School	"A-1"	854,178.66	
Water	"A-1"	2,578,717.12	
Trust Account	"A-12"	8,558.87	
Water Operating Account	"A-12"	7,359.49	41,838,900.68
Balance—December 31, 1945	"A"		$ 7,112,372.87

STATEMENT OF TAXES RECEIVABLE AND RESERVE OF TAXES RECEIVABLE

Exhibit "A-10"

January 1 to December 31, 1945

	Outstanding December 31, 1944	Increased by: Levy 1945	Increased by: Taxes Added	Increased by: Transfers to Tax Overpayments	Decreased by: Collections	Decreased by: Taxes Canceled	Decreased by: Transfers to Tax Title Liens	Outstanding December 31, 1945
Taxes Receivable								
1939 and PRIOR								
Real	$ 1,136,561.13	$	$	$ 210,815.34	$ 3,732.96	$ 299,327.09	$	$ 1,044,316.42
Second Class Railroad	4,161,993.59		476,504.44		211,545.83			4,426,952.20
1940								
Real	401,359.38			22,315.49	4,756.57	99,603.07		319,315.23
Personal	124,797.46				342.86	124,454.60		
Second Class Railroad	563,644.49							563,644.49
1941								
Real	442,331.95		172.20	175,417.86	9,342.65	136,405.80		472,173.56
Personal	51,409.76			53,757.59	1,057.10	130.45		103,979.80
Second Class Railroad	1,127,962.10							1,127,962.10
1942								
Real	362,446.28		298,528.33		115,434.75	60,925.19	166.56	484,448.11
Personal	78,885.68		2,009.53		2,215.99	144.86		78,534.36
Second Class Railroad and Railroad Franchise	2,333.76							2,333.76
1943								
Real	574,308.26		9,793.10	299,257.62	158,949.57	197,765.81	160.86	526,482.74
Personal	1,616,538.27		324.60	154,100.97	108,527.98	1,486,365.31		176,070.55
1944								
Real	1,332,821.97		20,370.95	254,635.48	637,209.97	234,158.02	313.28	736,147.13
Personal	2,033,084.71		18.50	85,736.17	83,907.16	816,738.50		1,218,193.72
1945								
Real		19,139,683.63	11,690.81		16,499,795.02	340,089.86	1,240,553.59	1,070,935.97
Personal		5,035,975.94			3,493,510.57	392,361.41		1,150,103.96
Bank Stock		31,282.04			31,282.04			
	$14,010,478.79	$24,206,941.61	$819,412.46	$1,256,036.52	$21,361,611.02	$4,188,469.97	$1,241,194.29	$13,501,594.10
	"A"	"A-7"	Below	"A-15"	$21,361,506.19 "A-9" Below		$1,240,292.64 "A-11" "A"	
					104.83 "A-17"		901.65 "C-4"	
					$21,361,611.02		$1,241,194.29	
Reserve of Taxes Receivable	$14,010,478.79	$24,206,941.61	$819,412.46	$1,256,036.52	$21,361,611.02	$4,188,469.97	$1,241,194.29	$13,501,594.10
	"A"	Above	Above	"A-1"	"A-2"	Above	$1,240,292.64 "A-11" "A"	
							901.65 "C-4"	
							$1,241,194.29	

STATEMENT OF CAPITAL ACCOUNT CASH

January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"C"		$15,949.07
Increased by			
Down Payments Received for Capital Improvements	"C"		50,000.00
			$65,949.07
Decreased by			
Transfer to Current Account to Support 1945 General Budget	"C-6"	$ 12.31	
Expenditures for Improvements Authorized	"C-5"	8,152.79	8,165.10
Balance—December 31, 1945	"C"		$57,783.97

DEFERRED CHARGES TO FUTURE TAXATION

January 1 to December 31, 1945

	Reference	Bonded	Not Bonded
Balance—December 31, 1944	"C"	$39,429,882.64	$
Increased by			
Improvements Authorized	"C-5"		175,000.00
		$39,429,882.64	$175,000.00
Decreased by			
Debt Service Appropriations for Maturing Serial Bonds Provided for by Current Account			
General Bonds	"C-7"	$ 2,233,000.00	$
School Bonds	"C-8"	455,000.00	
Sinking Fund Increments During Year	"C-3"	1,134,382.64	
		$ 3,822,382.64	$
Balance—December 31, 1945	"C"	$35,607,500.00	$175,000.00

SINKING FUND ASSETS
(GENERAL AND SCHOOL FUNDS)
January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"C"		$3,774,617.36
Increased by			
Increments Credited to Deferred Charges to Future Taxation	"C-2"		1,134,382.64
Increments Credited to Reserve for Sinking Fund Surplus	"C"		83,325.35
			$4,992,325.35
Decreased by			
Bonds Turned Over to City Treasurer for Retirement			
General	"C-7"	$755,000.00	
School	"C-8"	528,000.00	
Cash Turned Over to City Treasurer to Retire Maturing Term Bonds—School	"C-8"	436,000.00	1,719,000.00
Balance—December 31, 1945	"C"		$3,273,325.35

FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED
and
RESERVE OF FORECLOSED LIENS AND PROPERTY ACQUIRED BY DEED

January 1 to December 31, 1945

	Deeds	Reference	Reserve	Reference
Balances—December 31, 1944	$6,588,216.71	"C"	$6,588,216.71	"C"
Increased by				
Transfer from Tax Lien Certificates	2,002,965.51	"A-11"	2,002,965.51	"A-11"
Transfer from Delinquent Taxes	901.65	"A-10"	901.65	"A-10"
Costs Added	113,277.29	"Contra"	113,277.29	"Contra"
Taxes Added	5,230.91	"Contra"	5,230.91	"Contra"
	$8,710,592.07		$8,710,592.07	
Decreased by				
Deeds Transferred for Cash Applied to				
Current Account	$ 778,847.91	"Contra"	$ 778,847.91	"Contra"
Trust Account	2,379.94	"Contra"	2,379.94	"Contra"
Taxes Cancelled	365.36	"Contra"	365.36	"Contra"
Loss on Sale of Deeds	740,181.68	"Contra"	740,181.68	"Contra"
	$1,521,774.89		$1,521,774.89	
Balances—December 31, 1945	$7,188,817.18	"C"	$7,188,817.18	"C"

UNEXPENDED BALANCES OF IMPROVEMENT AUTHORIZATIONS

January 1 to December 31, 1945

	Balance December 31, 1944	Increased by Authorizations	Decreased by Expenditures	Balances December 31, 1945
Acquisition of Apparatus and Machinery for the City Medical Center	$ 8,260.78	$	$8,152.79	$ 107.99
Erection and Completion of Ambulance Entry and Granite Pylon and Foundation—Medical Center	7,675.98	.....	.....	7,675.98
Acquisition of Site for Replacement of School No. 8	.....	175,000.00	.....	175,000.00
	$15,936.76	$175,000.00	$8,152.79	$182,783.97
	"C"	"C-2"	"C-1"	"C"

ANALYSIS OF SURPLUS

January 1 to December 31, 1945

	Reference	
Balance—December 31, 1944	"C"	$12.31
Decreased by		
Transfer to Current Account to Support 1945 General Budget	"C-1"	12.31
Balance—December 31, 1945	"C"	$ .....

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1945

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1944	Issued During 1945	Cancelled or Provided for 1945	Outstanding December 31, 1945
TERM BONDS							
Funded Debt	4 %	Feb. 1, 1949	$	$ 796,000.00	$	$ 45,000.00	$ 751,000.00
Harbor Improvement	4¼ %	June 1, 1953		191,000.00			191,000.00
Refunding	4½ %	June 1, 1953		550,000.00		10,000.00	540,000.00
Parks	4¼ %	Mar. 1, 1961		250,000.00		21,000.00	229,000.00
Funded Debt Refunding of 1940	3½ %	Feb. 1, 1949		504,000.00		504,000.00	
Fire House Refunding of 1940	3½ %	Aug. 1, 1945		25,000.00		25,000.00	
Parks Refunding of 1940	3½ %	Mar. 1, 1961		50,000.00		50,000.00	
Parks Refunding of 1940	3½ %	Apr. 1, 1962		70,000.00		70,000.00	
Fifth Ward Park Refunding of 1940	3½ %	Nov. 1, 1960		30,000.00		30,000.00	
TOTAL TERM BONDS				$2,466,000.00	$	$755,000.00	$1,711,000.00
SERIAL BONDS							
General Improvement	4½ %	May 1, 1945/1952	54,000.00	$ 441,000.00	$	$ 54,000.00	$ 387,000.00
		1953	9,000.00				
General Improvement	4½ %	May 1, 1945/1955	135,000.00	1,666,000.00		135,000.00	1,531,000.00
		1956	150,000.00				
		1957	31,000.00				
General Improvement	4¼ %	June 1, 1945/1950	28,000.00	455,000.00		28,000.00	427,000.00
		1951/1959	29,000.00				
		1960	26,000.00				
General Improvement	4½ %	June 1, 1945/1953	100,000.00	1,178,000.00		100,000.00	1,078,000.00
		1954/1955	101,000.00				
		1956	76,000.00				
General Improvement	4¾ %	June 1, 1945/1954	64,000.00	702,000.00		64,000.00	638,000.00
		1955	62,000.00				
General Improvement	4¾ %	June 1, 1945/1950	26,000.00	156,000.00		26,000.00	130,000.00
Refunding	4½ %	Sept. 1, 1945	7,000.00	7,000.00		7,000.00	
General Improvement	5½ %	Sept. 1, 1945/1957	61,000.00	840,000.00		61,000.00	779,000.00
		1958	47,000.00				
General Improvement	5 %	Oct. 1, 1945/1948	94,000.00	2,061,000.00		94,000.00	1,967,000.00
		1949/1966	93,000.00				
		1967	11,000.00				
General Improvement	4¼ %	Oct. 1, 1945/1946	100,000.00	1,303,000.00		100,000.00	1,203,000.00
		1947/1950	104,000.00				
		1951	101,000.00				
		1952/1956	104,000.00				
		1957	66,000.00				
General Improvement	5 %	Oct. 1, 1945/1959	129,000.00	1,935,000.00		129,000.00	1,806,000.00

ANALYSIS OF GENERAL BONDS

Exhibit "C-7" (Continued)

January 1 to December 31, 1945

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1944	Issued During 1945	Cancelled or Provided for 1945	Outstanding December 31, 1945
SERIAL BONDS (Continued)							
Playground	3¼ %	Jan. 1, 1945/1956	$ 5,000.00	$ 60,000.00	$	$ 5,000.00	$ 55,000.00
General Improvement	4 %	July 1, 1945/1967	5,000.00	115,000.00	.....	5,000.00	110,000.00
Street Improvement	4¼ %	Oct. 1, 1945/1948	25,000.00	100,000.00	.....	25,000.00	75,000.00
Isolation Hospital	3¾ %	July 1, 1945/1957	20,000.00				
		1958/1963	25,000.00	420,000.00	.....	20,000.00	400,000.00
		1964	10,000.00				
Hospital Building	3¾ %	July 1, 1945/1957	17,000.00				
		1958	15,000.00				
		1959	13,000.00	332,000.00	.....	17,000.00	315,000.00
		1960/1963	18,000.00				
		1964	11,000.00				
Surgical Building	3¾ %	July 1, 1945/1957	8,000.00				
		1958	5,000.00	116,000.00	.....	8,000.00	108,000.00
		1959	7,000.00				
Hospital Building	4 %	Nov. 1, 1945/1951	50,000.00				
		1952/1963	60,000.00	1,096,000.00	.....	50,000.00	1,046,000.00
		1964	26,000.00				
Hospital Building	3¾ %	Aug. 1, 1945/1964	20,000.00				
		1965	5,000.00	405,000.00	.....	20,000.00	385,000.00
General Refunding of 1940 (Series "A")	3½ %	June 1, 1945	34,000.00				
		1947	118,000.00				
		1948	96,000.00				
		1953	376,000.00				
		1954	445,000.00				
		1955	305,000.00	4,634,500.00	.....	4,634,500.00	.....
		1956	869,000.00				
		1957	769,000.00				
		1958	716,000.00				
		1959	242,500.00				
		1960/1963	166,000.00				
General Refunding of 1940 (Series "C")	3¾ %	June 1, 1953	72,000.00				
		1954	294,000.00	366,000.00	.....	.....	366,000.00
General Refunding of 1940 (Series "B")	3½ %	June 1, 1953	60,000.00				
		1955	343,000.00	403,000.00	.....	403,000.00	.....
General Improvement	3½ %	July 1, 1945/1953	2,000.00				
		1954	1,000.00	19,000.00	.....	2,000.00	17,000.00
Hospital Apparatus	3½ %	Aug. 1, 1945/1948	13,000.00				
		1949	14,000.00	66,000.00	.....	13,000.00	53,000.00
Hospital Improvement	3½ %	Sept. 1, 1945/1946	2,000.00				
		1947/1954	1,000.00	12,000.00	.....	2,000.00	10,000.00

ANALYSIS OF 1944 APPROPRIATION RESERVES

January 1 to December 31, 1945

DEPARTMENT OF PARKS AND PUBLIC PROPERTY (Continued)	Balance December 31, 1944	Transfers Plus	Transfers Minus	As Modified	1945 Expenditures	Transferred to Surplus Revenue
Bureau of Public Baths						
Salaries and Wages:						
Superintendent, Firemen and Other Employees	$ 1,441.75	$	$	$ 1,441.75	$	$ 1,441.75
Other Expenses	5,112.89	.....	.....	5,112.89	592.86	4,520.03
City Hall Building Bureau						
Salaries and Wages:						
Custodian Engineer and Other Employees	4,842.42	.....	.....	4,842.42	.....	4,842.42
Other Expenses	9,090.19	.....	.....	9,090.19	1,629.08	7,461.11
Bureau of Public Buildings						
Salaries and Wages:						
Inspector and Other Employees	9,473.60	.....	.....	9,473.60	.....	9,473.60
Other Expenses	8,491.35	.....	.....	8,491.35	823.30	7,668.05
Jersey City Medical Center Buildings						
Other Expenses:						
Insurance	1,882.55	.....	.....	1,882.55	413.34	1,469.21
Repairs	20,674.88	.....	.....	20,674.88	17,869.13	2,805.75
Public Library Buildings						
Other Expenses:						
Insurance	619.85	.....	.....	619.85	.....	619.85
Repairs	200.00	.....	.....	200.00	.....	200.00
Mothers' Institute						
Other Expenses:						
Insurance	200.00	.....	.....	200.00	.....	200.00
Special Repairs	2,211.96	.....	.....	2,211.96	.....	2,211.96
Record Storage Buildings						
Other Expenses	3,066.50	.....	.....	3,066.50	682.39	2,384.11
Fire Department Buildings						
Other Expenses	4,149.63	.....	.....	4,149.63	2,407.39	1,742.24
Police Department Buildings						
Other Expenses:						
Insurance	829.05	.....	.....	829.05	.....	829.05
Repairs	4,995.22	.....	.....	4,995.22	1,661.75	3,333.47
Bureau of Public Utilities						
Salaries and Wages:						
Engineer and Other Employees	7,241.01	.....	.....	7,241.01	.....	7,241.01
Other Expenses	6,769.65	.....	.....	6,769.65	6,675.07	94.58
Contingent Expenses—All Departments	26,865.46	.....	.....	26,865.46	10,073.02	16,792.44
DEBT SERVICE						
Interest on Bonds Anticipation Notes	4,206.50	.....	.....	4,206.50	.....	4,206.50
Interest on Tax Anticipation Notes	50,000.00	.....	.....	50,000.00	.....	50,000.00
Down Payments on Capital Improvements	44,000.00	.....	.....	44,000.00	.....	44,000.00
EMERGENCY EXPENDITURES						
Bonus	52,593.41	.....	.....	52,593.41	285.00*	52,878.41
TOTALS	$2,056,979.91	$16,200.00	$16,200.00	$2,056,979.91	$608,018.38	$1,448,961.53

* Cancelation of 1944 Expenditures.

OTHER CASH RESERVES

January 1 to December 31, 1945

	Balances December 31, 1944	Increased by Collections	Payments	Decreased by Transfer to Surplus Revenue	Balances December 31, 1945
Deposits—Sales of Foreclosed Properties	$51,548.00	$801,199.64	$825,597.14	$	$27,150.50
Building Demolitions	600.00	.....	.....	600.00	.....
Fees from State Account Weights and Measures	.....	1,186.50	1,186.50	.....	.....
Damages to City Property	.....	663.13	663.13	.....	.....
Pennsylvania R. R. Company's Share—Repairs Bulkhead on Marginal Street Between Pier B. & C.	.....	55,093.71	55,093.71	.....	.....
	$52,148.00	$858,142.98	$882,540.48	$600.00	$27,150.50
	"A"	"A-9"	"A-9"	"A-1"	"A"

TAX OVERPAYMENTS

January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"A"		$1,582,459.34
Increased by			
Credit Balances Transferred from Taxes Receivable	"A-10"	$1,256,036.52	
Decreases of Taxes Fully Paid	"A-1"	48.36	
Collections	"A-9"	52,461.76	
			1,308,546.64
			$2,891,005.98
Decreased by			
Payments	"A-9"	$1,213,210.85	
Increases of Taxes Overpaid	"A-1"	1,128.33	
			1,214,339.18
Balance—December 31, 1945	"A"		$1,676,666.80

TAX REVENUE NOTES

January 1 to December 31, 1945

	Reference	
6% Notes of 1933 Due March 1, 1934 (Not Presented)		
Balance—December 31, 1944	"A"	$1,010.00
Decreased by		
Notes Presented for Payment and Retired During 1945	"A-9"	20.00
Balance—December 31, 1945	"A"	$ 990.00

PREPAYMENT OF TAXES

January 1 to December 31, 1945

	Reference	
Balance—December 31, 1944	"A"	$104.83
Increased by		
Collections of 1946 Taxes	"A-9"	385.57
		$490.40
Decreased by		
Prepayments December 31, 1944 Transferred to Taxes Receivable 1945	"A-10"	104.83
Balance—December 31, 1945	"A"	$385.57

Exhibit "A-18"

REVENUE ACCOUNTS RECEIVABLE and RESERVE THEREFOR

January 1 to December 31, 1945

	Due December 31, 1944	1945 Charges	1945 Collections	Transferred to Trust Section	Due December 31, 1945
Revenue Accounts Receivable					
Second Class Railroad and Railroad Franchise Taxes	$300,218.72	$ 5,607,364.81	$5,602,983.83	$	$304,599.70
City Comptroller	27,964.91	186,563.30	185,250.70	.....	29,277.51
City Clerk	13.00	360,720.57	360,632.57	.....	101.00
First District Court	725.40	10,625.16	10,655.28	.....	695.28
Second District Court	627.20	8,922.25	9,100.60	.....	448.85
Building Bureau	52.50	6,293.00	6,343.00	.....	2.50
Department of Public Works	441.14	8,399.45	8,623.92	.....	216.67
City Collector	40.00	463,201.67	462,972.14	.....	269.53
Department of Parks and Public Property	96.96	8,184.32	8,145.73	.....	135.55
Bureau of Weights and Measures	697.00	.....	.....	697.00	.....
First Criminal Court	2,185.00	7,340.00	7,075.00	.....	2,450.00
Second Criminal Court	665.00	1,458.00	1,550.00	.....	573.00
Third Criminal Court	1.00	1,112.00	788.00	.....	325.00
Medical Center	4,483.09	1,624,314.14	1,207,202.59	.....	421,594.64
Franchise Taxes	.....	526,283.57	526,283.57	.....	.....
Gross Receipts Taxes	.....	736,965.29	736,965.29	.....	.....
Trust Surplus Cash	.....	7,361.67	7,361.67	.....	.....
Capital Surplus Cash	.....	12.31	12.31	.....	.....
Water Department Surplus of Prior Years	.....	350,000.00	350,000.00	.....	.....
Supervisor of Jitney Service	.....	219,045.07	219,045.07	.....	.....
Law Department	.....	355.00	355.00	.....	.....
Health Bureau	.....	15,353.41	15,353.41	.....	.....
Bureau of Combustibles	.....	6,019.00	6,019.00	.....	.....
Police Department	.....	4,549.32	4,428.32	.....	121.00
Mothers' Institute	.....	4,396.27	4,396.27	.....	.....
Bureau of Municipal Relief	.....	195.00	195.00	.....	.....
City Treasurer	.....	1,008.06	1,008.06	.....	.....
Purchasing Department	.....	5,566.26	5,566.26	.....	.....
	$338,210.92	$10,171,608.90	$9,748,312.59	$697.00	$760,810.23
	"A"	Below	"A-9"	Contra	"A"
Reserve	$338,210.92	$10,171,608.90	$9,748,312.59	$697.00	$760,810.23
	"A"	Above	$9,473,737.67 "A-2" 274,574.92 "A-1"	Contra	"A"
			$9,748,312.59		

TRUST ACCOUNT

COMPARATIVE BALANCE SHEETS—TRUST ACCOUNT
as at
December 31, 1944 and December 31, 1945

	Reference	Balance Dec. 31, 1944	Balance Dec. 31, 1945	Increase or Decrease*
ASSETS				
Cash	"T-1"	$ 7,361.67	$ 9,786.88	$2,425.21
Assessment Uncollected	"T-2"	35,091.49	33,232.66	1,858.83*
Assessment Lien Certificates	"T-3"	250,060.75	249,057.79	1,002.96*
Due from Current Account	"T-4"	4,620.82	763.85	3,856.97*
Totals		$297,134.73	$292,841.18	$4,293.55*
LIABILITIES				
Dedicated Revenues	"T-6"	$	$ 3,518.66	$3,518.66
Assessment Overpayments	"T-7"		408.64	408.64
Trust Surplus	"T-5"	7,361.67	5,859.58	1,502.09*
Sub-Totals		$ 7,361.67	$ 9,786.88	$2,425.21
Reserve of Assessments Uncollected	"T-2"	35,091.49	33,232.66	1,858.83*
Reserve of Assessment Lien Certificates	"T-3"	250,060.75	249,057.79	1,002.96*
Reserve of Due from Current Account	"T-4"	4,620.82	763.85	3,856.97*
Totals		$297,134.73	$292,841.18	$4,293.55*

Exhibit "T-1"

STATEMENT OF TRUST ACCOUNT CASH

January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"T"		$ 7,361.67
Increased by			
Collections of Dedicated Revenue	"T-8"		446,256.75
Assessments Collected	"T-2"		787.42
Assessment Lien Certificates Redeemed	"T-3"		1,002.96
Collections of Foreclosed Assessment Liens	"T-5"		1,616.09
Transfer from Current Account	"T-4"		2,861.75
Transfer from Dedicated Revenues Current Account	"T-4"		1,759.07
			$461,645.71
Decreased by			
Transfer to Current Account to Support 1945 General Budget	"T-5"	$ 7,361.67	
Expenditures of Dedicated Accounts	"T-6"	444,497.16	451,858.83
Balance—December 31, 1945	"T"		$ 9,786.88

Exhibit "T-2"

ASSESSMENTS UNCOLLECTED
and
RESERVE OF ASSESSMENTS UNCOLLECTED

January 1 to December 31, 1945

	Uncollected	Reference	Reserve	Reference
Balances—December 31, 1944	$35,091.49	"T"	$35,091.49	"T"
Increased by				
Credit Balances Transferred to Assessments Overpaid	408.64	"T-7"	408.64	"T-5"
	$35,500.13		$35,500.13	
Decreased by				
Collections	$ 787.42	"T-1"	$ 787.42	"T-5"
Assessments Cancelled	1,480.05	"Contra"	1,480.05	"Contra"
	$ 2,267.47		$ 2,267.47	
Balances—December 31, 1945	$33,232.66	"T"	$33,232.66	"T"

ASSESSMENT LIEN CERTIFICATES
and
RESERVE OF ASSESSMENT LIEN CERTIFICATES

January 1 to December 31, 1945

	Assessment Lien Certificates	Reference	Reserve	Reference
Balances—December 31, 1944	$250,060.75	"T"	$250,060.75	"T"
Decreased by				
Collections	1,002.96	"T-1"	1,002.96	"T-5"
Balances—December 31, 1945	$249,057.79	"T"	$249,057.79	"T"

DUE FROM CURRENT ACCOUNT
and
RESERVE OF DUE FROM CURRENT ACCOUNT
January 1 to December 31, 1945

	Due from Current	Reference	Reserve	Reference
Balances—December 31, 1944	$4,620.82	"T"	$4,620.82	"T"
Increased by				
Foreclosed Assessment Lien Deeds Collected by Current Account	763.85	"Contra"	763.85	"Contra"
	$5,384.67		$5,384.67	
Decreased by				
Transfer from Dedicated Revenues	$1,759.07	"T-1"	$1,759.07	"T-6"
Transfer from Current Account	2,861.75	"T-1"	2,861.75	"T-5"
	$4,620.82		$4,620.82	
Balances—December 31, 1945	$ 763.85	"T"	$ 763.85	"T"

Exhibit "T-5"

ANALYSIS OF SURPLUS

January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"T"		$ 7,361.67
Increased by			
Collections of Foreclosed Assessment Liens	"T-1"		1,616.09
Transfer from Reserve of Assessments Uncollected Account of Collections	"T-2"		787.42
Transfer from Reserve of Assessment Lien Certificates Account of Collections	"T-3"		1,002.96
Transfer from Reserve of Due from Current Account	"T-4"		2,861.75
			$13,629.89
Decreased by			
Appropriation to Support 1945 General Budget	"T-1"	$7,361.67	
Transfer to Reserve of Assessments Uncollected Account of Overpayments	"T-2"	408.64	7,770.31
Balance—December 31, 1945	"T"		$ 5,859.58

Exhibit "T-6"

DEDICATED REVENUES

January 1 to December 31, 1945

Not Estimated (R. S. 40:2-18.1)	Transferred from Reserve of Due from Current Account	Realized	Disbursed	Balances December 31, 1945
Solid Fuel Licenses	$1,338.00	$ 1,034.00	$ 965.00	$1,407.00
Live Poultry Licenses	.....	69.00	69.00	.....
Dog Licenses	421.07	9,153.75	7,463.16	2,111.66
Sinking Fund for Term Bonds	.....	436,000.00	436,000.00	.....
	$1,759.07	$446,256.75	$444,497.16	$3,518.66
	"T-4"	"T-6"	"T-1"	"T"

Exhibit "T-7"

ASSESSMENT OVERPAYMENTS

January 1 to December 31, 1945

	Reference	
Balance—December 31, 1944	"T"	$ .....
Increased by		
Credit Balances Transferred from Assessments Uncollected	"T-2"	408.64
Balance—December 31, 1945	"T"	$408.64

Exhibit "T-8"

REVENUE ACCOUNTS RECEIVABLE
and
RESERVE THEREFOR

January 1 to December 31, 1945

	Charges	Collections
Revenue Accounts Receivable		
Bureau of Weights and Measures	$ 1,103.00	$ 1,103.00
Health Bureau	9,153.75	9,153.75
Sinking Fund Commission	436,000.00	436,000.00
	$446,256.75	$446,256.75
	"Contra"	"T-1"
Reserve of Revenue Accounts Receivable	$446,256.75	$446,256.75
	"Contra"	"T-6"

CAPITAL ACCOUNT

COMPARATIVE BALANCE SHEETS
as at
December 31, 1944 and December 31, 1945

ASSETS	Reference	December 31, 1944	December 31, 1945	Increase or Decrease*
Cash	"C-1"	$ 15,949.07	$ 57,783.97	$ 41,834.90
Deferred Charges to Future Taxation—Not Bonded	"C-2"	.....	175,000.00	175,000.00
SUB-TOTALS		$ 15,949.07	$ 232,783.97	$ 216,834.90
Sinking Fund Assets	"C-3"	3,774,617.36	3,273,325.35	501,292.01*
Deferred Charges to Future Taxation—Bonded	"C-2"	39,429,882.64	35,607,500.00	3,822,382.64*
Foreclosed Liens and Property Acquired by Deed	"C-4"	6,588,216.71	7,188,817.18	600,600.47
Mortgages Receivable	"C-9"	4,287.50	3,250.00	1,037.50*
Estimated Proceeds of Notes Authorized but Not Issued	"Contra"	.....	175,000.00	175,000.00
TOTALS		$49,812,953.28	$46,480,676.50	$3,332,276.78*

LIABILITIES				
Unexpended Balances of Improvement Authorizations	"C-5"	$ 15,936.76	$ 182,783.97	$ 166,847.21
Reserve of Down Payments for Capital Improvements	"C-1"	.....	50,000.00	50,000.00
Surplus	"C-6"	12.31	.....	12.31*
SUB-TOTALS		$ 15,949.07	$ 232,783.97	$ 216,834.90
Bonded Debt—General	"C-7"	34,170,500.00	31,182,500.00	2,988,000.00*
Bonded Debt—School	"C-8"	9,034,000.00	7,615,000.00	1,419,000.00*
Reserve of Foreclosed Liens and Property Acquired by Deed	"C-4"	6,588,216.71	7,188,817.18	600,600.47
Reserve of Mortgages Receivable	"C-9"	4,287.50	3,250.00	1,037.50*
Reserve of Sinking Fund Surplus	"C-3"	.....	83,325.35	83,325.35
Notes Authorized but Not Issued	"Contra"	.....	175,000.00	175,000.00
TOTALS		$49,812,953.28	$46,480,676.50	$3,332,276.78*

Exhibit "A-11"

TAX LIEN CERTIFICATES
and
RESERVE OF TAX LIEN CERTIFICATES
January 1 to December 31, 1945

	Tax Lien Certificates	Reference	Reserve of Tax Lien Certificates	Reference
Balances—December 31, 1944	$18,028,319.85	"A"	$18,028,319.85	"A"
Increased by				
Transfer from Taxes	1,240,292.64	"A-10"	1,240,292.64	"A-10"
Interest and Costs Added	90,029.17	"Contra"	90,029.17	"Contra"
Increases to Taxes in Liens	51,900.49	"Contra"	51,900.49	"Contra"
	$19,410,542.15		$19,410,542.15	
Decreased by				
Net Collections	$ 618,244.24	"A-9"	$ 618,244.24	"A-2"
Transfer to Capital Account—Deeds Acquired During 1945	2,002,965.51	"C-4"	2,002,965.51	"C-4"
Tax Sale Canceled	2,681.10	"Contra"	2,681.10	"Contra"
Reductions of Taxes in Liens	318,550.92	"Contra"	318,550.92	"Contra"
	$ 2,942,441.77		$ 2,942,441.77	
Balances—December 31, 1945	$16,468,100.38	"A"	$16,468,100.38	"A"

INTER-FUND ACCOUNTS

January 1 to December 31, 1945

	Reference	Trust Account	Water Operating Account
Balances—December 31, 1944			
Payable	"A"	$4,620.82	$1,377.22
Increased by			
Collections Pertaining to Other Accounts Deposited in Current Account	"A-9"	4,701.90	6,900.62
		$9,322.72	$8,277.84
Decreased by			
Payments	"A-9"	8,558.87	7,359.49
Balances—December 31, 1945			
Payable	"A"	$ 763.85	$ 918.35

APPROPRIATION RESERVES

January 1 to December 31, 1945

	Reference	1944	1945
Balance—December 31, 1944	"A"	$2,056,979.91	$ .....
Increased by			
Reserves 1945	"A-4"	.....	1,308,248.69
		$2,056,979.91	$1,308,248.69
Decreased by			
Payments During 1945	"A-9"	$ 608,018.38	$ .....
Transfer to Surplus Revenue	"A-1"	1,448,961.53	.....
		$2,056,979.91	$ .....
Balance—December 31, 1945	"A"	$	$1,308,248.69

Exhibit "A-13a"

ANALYSIS OF 1944 APPROPRIATION RESERVES

January 1 to December 31, 1945

DEPARTMENT OF PUBLIC AFFAIRS	Balance December 31, 1944	Transfers Plus	Transfers Minus	As Modified	1945 Expenditures	Transferred to Surplus Revenue
Executive Office						
Other Expenses:						
Printing, Stationery and Supplies	$ 892.59	$	$	$ 892.59	$ 69.52	$ 823.07
Memorial Day Celebration	3.50			3.50		3.50
Jersey City Medical Center						
Salaries and Wages:						
Administrative:						
Officers and Employees	9,457.24			9,457.24		9,457.24
Professional Care of Patients:						
Nurses and Other Employees	35,927.28		5,000.00	30,927.28		30,927.28
Housekeeping:						
Matron and Other Employees	33,006.25			33,006.25		33,006.25
Kitchen:						
Steward and Other Employees	26,935.03			26,935.03		26,935.03
Laundry:						
Foreman and Other Employees	14,750.32			14,750.32		14,750.32
Power House:						
Chief Engineer and Other Employees	4,287.83			4,287.83		4,287.83
Other Expenses:						
Administration Expenses:						
Stationery, Printing, Office Supplies	6,833.71	5,000.00		11,833.71	7,859.02	3,974.69
Professional Care of Patients:						
Medical and Surgical Supplies and Other Miscellaneous Items of Maintenance	34,525.59			34,525.59	32,420.94	2,104.65
Departmental Expenses:						
Housekeeping, Kitchen, Dry Goods, Laundry and Other Miscellaneous Items of Maintenance	20,347.97			20,347.97	13,254.23	7,093.74
Steward's Department:						
Bread, Rolls, Milk, Groceries, Etc.	99,663.31			99,663.31	78,421.68	21,241.63
General House and Property Expenses:						
Fuel, Light, Ice, Ambulance, Automobiles, Tires, Tubes and Other Miscellaneous Items of Maintenance	98,487.49			98,487.49	46,323.59	52,163.90
New Equipment	79,262.30			79,262.30	44,685.17	34,577.13
Health Bureau						
Division of Child Hygiene, Mothers' Institute and 12 Welfare Stations:						
Salaries and Wages:						
Chief of Division, Medical Inspectors, Nurses and Other Employees	9,354.93			9,354.93		9,354.93
Other Expenses	4,974.14			4,974.14	2,480.06	2,494.08

ANALYSIS OF 1944 APPROPRIATION RESERVES

January 1 to December 31, 1945

	Balance December 31, 1944	Transfers Plus	Transfers Minus	As Modified	1945 Expenditures	Transferred to Surplus Revenue
DEPARTMENT OF PUBLIC AFFAIRS (Continued)						
Jersey City Medical Center (Continued)						
Health Bureau: (Continued)						
Medical Division:						
Salaries and Wages:						
Chief Medical Officer, Inspectors, Nurses and Other Employees	$ 6,267.98	$	$	$ 6,267.98	$	$ 6,267.98
Other Expenses	1,210.48			1,210.48	514.97	695.51
Division of Social Hygiene:						
Salaries and Wages:						
Medical Director and Other Employees	22.00			22.00		22.00
Other Expenses	175.56			175.56	38.29	137.27
Division of Communicable Diseases:						
Other Expenses	6,304.54			6,304.54	629.70	5,674.84
Sanitary Division:						
Salaries and Wages:						
Health Officer, Inspectors and Other Employees	6,637.18			6,637.18		6,637.18
Other Expenses	2,537.57			2,537.57	1,953.06	584.51
Bureau of Municipal Relief						
Salaries and Wages:						
Superintendent, Investigators and Other Employees	2,223.33			2,223.33		2,223.33
Other Expenses:						
Relief of Poor	8,819.00			8,819.00	150.00	8,669.00
Printing, Stationery and Other Miscellaneous Items of Maintenance						
Rent 75 Montgomery Street	1,614.47			1,614.47	359.44	1,255.03
Mandatory Contribution for Direct Relief	125,000.00			125,000.00	65,000.00	60,000.00
Mandatory Contribution for Administration	1,202.62			1,202.62	95.29	1,107.33
Building Inspection Bureau						
Salaries and Wages:						
Superintendent, Inspectors and Clerks	11,100.00		200.00	10,900.00		10,900.00
Other Expenses:						
Printing, Stationery, Incidentals	478.25	200.00		678.25	482.39	195.86
Department of Revenue and Finance						
Executive Office						
Salaries and Wages:						
Secretary, Clerk and Stenographers	55.48			55.48		55.48
Other Expenses:						
Hudson and Manhattan Railroad Fare Litigation	5,732.11			5,732.11		5,732.11
Cost of Foreclosure of Title Liens	47,806.10			47,806.10	46,951.82	854.28
Municipal Publicity and Advertising	4,080.35			4,080.35	1,048.32	3,032.03
Railroad Tax Litigation, Real Estate and Property Appraisals	19,888.73			19,888.73	19,378.22	510.51
Printing, Stationery and Other Expenses	17,173.99			17,173.99	4,379.38	12,794.61
Cost of Levying and Collecting Personal Taxes	841.46			841.46	50.00	791.46
Cost of Tax Sale	14,395.04			14,395.04		14,395.04
Rehabilitation of Acquired Properties	128,386.49			128,386.49	43.65	128,342.84

Exhibit "A-13a" (Continued)

ANALYSIS OF 1944 APPROPRIATION RESERVES
January 1 to December 31, 1945

DEPARTMENT OF REVENUE AND FINANCE (Continued)	Balance December 31, 1944	Transfers Plus	Transfers Minus	As Modified	1945 Expenditures	Transferred to Surplus Revenue
City Collector's Office						
Salaries and Wages:						
Chief Clerk and Other Employees	$ 21,823.45	$	$	$ 21,823.45	$	$ 21,823.45
Cost of Tax Billing and Collection	2,759.01	.....	.....	2,759.01	1,099.96	1,659.05
Bureau of Tax Assessments						
Salaries and Wages:						
Secretary, Executive Clerk and Other Employees	5,020.92	.....	.....	5,020.92	.....	5,020.92
City Comptroller's Office						
Salaries and Wages:						
Legal Assistant	3,499.92	.....	.....	3,499.92	.....	3,499.92
Chief Clerk and Other Employees	9,328.08	.....	.....	9,328.08	.....	9,328.08
City Treasurer's Office						
Salaries and Wages:						
Cashiers and Other Employees	91.71	.....	.....	91.71	.....	91.71
Miscellaneous						
Other Expenses:						
Rental First and Second District Courts	1,500.04	.....	.....	1,500.04	1,500.00	.04
City Clerk's Office						
Salaries and Wages:						
Clerks	268.19	.....	.....	268.19	.....	268.19
Other Expenses:						
Printing, Stationery, and Other Miscellaneous Supplies	5,698.23	.....	.....	5,698.23	5,681.91	16.32
Primary and General Election Expenses	2,298.97	.....	.....	2,298.97	83.52	2,215.45
Advertising Ordinances—Board of Commissioners and Signs and Alterations	483.94	.....	.....	483.94	282.36	201.58
Refund of Beverage Licenses	3,100.00	.....	.....	3,100.00	678.33	2,421.67
Purchasing Department						
Salaries and Wages:						
Storekeeper, Clerks and Other Employees	1,706.47	.....	.....	1,706.47	.....	1,706.47
Other Expenses	553.08	.....	.....	553.08	119.54	433.54
Legal and Judicial						
Law Department						
Salaries and Wages:						
Assistants to Corporation Counsel	361.61	.....	.....	361.61	.....	361.61
Clerks and Other Employees	2,155.82	.....	.....	2,155.82	.....	2,155.82
Other Expenses	2,116.38	.....	.....	2,116.38	170.07	1,946.31
First District Court						
Salaries and Wages:						
Clerks and Other Employees	2,119.36	.....	.....	2,119.36	.....	2,119.36
Other Expenses	453.05	.....	.....	453.05	114.12	338.93
Second District Court						
Salaries and Wages:						
Clerks and Other Employees	125.00	.....	.....	125.00	.....	125.00
Other Expenses	407.83	.....	.....	407.83	69.15	338.68
Labor Bureau						
Salaries and Wages:						
Employment Examiner and Other Employees	7.25	.....	.....	7.25	.....	7.25
Jitney Traffic Bureau						
Other Expenses	110.59	.....	.....	110.59	53.20	57.39

ANALYSIS OF 1944 APPROPRIATION RESERVES
January 1 to December 31, 1945

	Balance December 31, 1944	Transfers Plus	Transfers Minus	As Modified	1945 Expenditures	Transferred to Surplus Revenue
DEPARTMENT OF REVENUE AND FINANCE (Continued)						
Sinking Fund Commission						
Other Expenses:						
Printing and Stationery	$ 85.00	$	$	$ 85.00	$ 15.00	$ 70.00
Board of Adjustment						
Salaries and Wages:						
Secretary, Clerks and Investigators	1,015.44			1,015.44		1,015.44
Other Expenses	350.65			350.65	156.65	194.00
Department of Supervision of Accounts						
Salaries and Wages:						
Examiner of Accounts and Other Employees	1,006.60			1,006.60		1,006.60
Other Expenses	7,519.68			7,519.68	1,068.81	6,450.87
Real Estate Department (Tax Title Acquired by Purchase of Foreclosure: Receiverships)						
Other Expenses	5,000.00			5,000.00		5,000.00
DEPARTMENT OF PUBLIC WORKS						
Executive Office						
Salaries and Wages:						
Chief Clerk and Other Employees	133.49			133.49		133.49
Other Expenses	326.47			326.47	260.16	66.31
Engineering Bureau						
Salaries and Wages:						
Chief Engineer and Other Employees	2,700.00			2,700.00		2,700.00
Other Expenses	980.05			980.05	710.11	269.94
Bureau of Street Lighting						
Other Expenses:						
Municipal Street Lighting (Contract)	27,132.18			27,132.18	19,226.47	7,905.71
Printing, Stationery and Supplies	130.10			130.10	52.35	77.75
Bureau of Health and Sanitation						
Salaries and Wages:						
Inspectors and Assistants	4,069.39			4,069.39		4,069.39
Other Expenses:						
Removal of Ashes and Garbage (Contract)	20,024.28			20,024.28	20,024.28	
Printing, Stationery and Supplies	35.00			35.00	12.50	22.50
Bureau of Cleaning Sewers and Basins						
Salaries and Wages:						
Superintendent and Other Employees	3,124.00			3,124.00		3,124.00
Other Expenses	876.47			876.47	704.66	171.81
Street Cleaning Bureau						
Salaries and Wages:						
Superintendent and Other Employees	45,884.81			45,884.81		45,884.81
Snow Removal	8,758.39			8,758.39		8,758.39
Other Expenses:						
Repairs and Other Miscellaneous Items	13,999.52			13,999.52	9,673.39	4,326.13
Snow Removal	20,178.15			20,178.15	990.06	19,188.09
Bureau of Assessments						
Salaries and Wages:						
Commissioners and Secretary	2,622.28			2,622.28		2,622.28
Other Expenses	68.30			68.30	31.00	37.30

Exhibit "A-13a" (Continued)

ANALYSIS OF 1944 APPROPRIATION RESERVES
January 1 to December 31, 1945

	Balance December 31, 1944	Transfers Plus	Transfers Minus	As Modified	1945 Expenditures	Transferred to Surplus Revenue
DEPARTMENT OF PUBLIC WORKS (Continued)						
Bureau of Street Repairs						
Salaries and Wages:						
Asphalt Repairs and Improvement to Streets	$ 11,532.42	$	$	$ 11,532.42	$	$ 11,532.42
Other Expenses:						
Miscellaneous Supplies, Repairs and Improvements to Streets	42,133.33			42,133.33	41,754.00	379.33
Bureau of Motor Vehicles						
Other Expenses	268.57			268.57	223.96	44.61
DEPARTMENT OF PUBLIC SAFETY						
Police Department						
Salaries and Wages:						
Inspectors, Captains, Lieutenants, Detectives, Patrolmen and Other Employees	242,054.45			242,054.45		242,054.45
Other Expenses:						
Fuel, Light and Other Miscellaneous Items of Maintenance	21,762.62			21,762.62	13,980.15	7,782.47
Local Defense	9,199.81			9,199.81	57.50	9,142.31
Detention Home for Juveniles	2,000.00			2,000.00		2,000.00
New Equipment	8,074.22			8,074.22		8,074.22
Criminal Courts						
Salaries and Wages:						
Court Clerks and Other Employees	6,128.58			6,128.58		6,128.58
Other Expenses	419.52			419.52	70.00	349.52
Amusement Bureau						
Salaries and Wages:						
Inspector	2,750.00			2,750.00		2,750.00
Bureau of Weights and Measures						
Salaries and Wages:						
Superintendent and Assistants	3,365.83			3,365.83		3,365.83
Other Expenses:						
Auto Maintenance, Printing and Stationery	217.99			217.99	36.55	181.44
Fire Department						
Salaries and Wages:						
Chief of Fire Department and Deputies	4,250.00			4,250.00		4,250.00
Battalion Chiefs, Fire Captains and Other Employees	189,583.94			189,583.94		189,583.94
Other Expenses:						
Fuel, Light and Other Miscellaneous Items of Maintenance	20,923.69			20,923.69	6,204.45	14,719.24
New Equipment	40,000.00			40,000.00	27,937.64	12,062.36
DEPARTMENT OF PARKS AND PUBLIC PROPERTY						
Executive Office						
Other Expenses	249.31			249.31	82.50	166.81
Bureau of Shade Trees, Parks and Playgrounds						
Salaries and Wages:						
City Forester, Gardeners, Laborers and Other Employees of Shade Trees and Park Bureau; Supervisors, Instructors and Employees of Playgrounds Bureau	6,971.26			6,971.26		6,971.26
Other Expenses:						
Materials and Supplies—Maintenance	36,453.13	11,000.00		47,453.13	43,491.05	3,962.08
New Equipment and Recreational Activities	17,012.01		11,000.00	6,012.01	2,271.91	3,740.10

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1945

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1944	Issued During 1945	Cancelled or Provided for 1945	Outstanding December 31, 1945
SERIAL BONDS (Continued)							
Refunding (Series "A")	4½%	Dec. 15, 1945/1956	$ 24,000.00				
		1957	79,000.00				
		1958	119,000.00	$ 606,000.00	$	$ 24,000.00	$ 582,000.00
		1959/1963	24,000.00				
Refunding (Series "B")	4½%	Dec. 15, 1957	45,000.00	100,000.00	.....	.....	100,000.00
		1958	55,000.00				
Funding	4 %	June 1, 1945/1947	100,000.00				
		1948	65,000.00	915,000.00	.....	100,000.00	815,000.00
		1949/1952	100,000.00				
		1953	150,000.00				
Refunding	4 %	June 1, 1945/1947	300,000.00				
		1948	270,000.00	2,370,000.00	.....	300,000.00	2,070,000.00
		1949/1952	300,000.00				
Refunding	4 %	July 1, 1945/1946	200,000.00				
		1947	189,000.00				
		1948	184,000.00	1,644,000.00	.....	200,000.00	1,444,000.00
		1949/1952	200,000.00				
		1953	71,000.00				
Funding	4 %	July 1, 1945	150,000.00				
		1946	200,000.00				
		1947	151,000.00	1,538,000.00	.....	150,000.00	1,388,000.00
		1948	193,000.00				
		1949/1952	200,000.00				
		1953	44,000.00				
Hospital Equipment	4 %	Oct. 1, 1945/1954	10,000.00	108,000.00	.....	10,000.00	98,000.00
		1955	8,000.00				
Funding	3¾%	Feb. 1, 1945/1954	75,000.00	750,000.00	.....	75,000.00	675,000.00
Refunding	3¾%	Feb. 1, 1945/1954	300,000.00	3,000,000.00	.....	300,000.00	2,700,000.00
City Hospital (Series "A")	3¾%	Oct. 1, 1945/1949	10,000.00	260,000.00	.....	10,000.00	250,000.00
		1950/1963	15,000.00				
City Hospital (Series "B")	3¼%	Oct. 1, 1945/1957	25,000.00	325,000.00	.....	25,000.00	300,000.00
City Hospital (Series "B")	3 %	Oct. 1, 1958/1965	25,000.00	200,000.00	.....	.....	200,000.00
City Hospital (Series "C")	4 %	Oct. 1, 1945	40,000.00				
		1946	45,000.00				
		1947	10,000.00				
		1948/1949	45,000.00	1,000,000.00	.....	40,000.00	960,000.00
		1950	40,000.00				
		1951/1955	45,000.00				
		1956/1960	50,000.00				
		1961/1965	60,000.00				

ANALYSIS OF GENERAL BONDS

January 1 to December 31, 1945

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1944	Issued During 1945	Cancelled or Provided for 1945	Outstanding December 31, 1945
SERIAL BONDS (Continued)							
General Refunding of 1945	½%	June 1, 1945	$ 34,000.00				
		1947	118,000.00				
		1948	96,000.00				
		1953	436,000.00				
		1954	445,000.00				
		1955	648,000.00				
		1956	869,000.00				
		1957	769,000.00				
		1958	716,000.00				
		1959	242,500.00				
		1960/1963	166,000.00	$	$5,037,500.00	$ 34,000.00	$ 5,003,500.00
TOTAL SERIAL BONDS				$31,704,500.00	$5,037,500.00	$7,270,500.00	$29,471,500.00
TOTAL GENERAL BONDS				$34,170,500.00	$5,037,500.00	$8,025,500.00	$31,182,500.00
				"C"	"C-7"		"C"

$5,037,500.00 "C-7"
755,000.00 "C-3"
2,233,000.00 "C-2"

$8,025,500.00

ANALYSIS OF SCHOOL BONDS

January 1 to December 31, 1945

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1944	Cancelled or Provided for 1945	Outstanding December 31, 1945
TERM BONDS						
School	4½%	July 1, 1945	$	$ 439,000.00	$439,000.00	$
School	4½%	July 1, 1958		80,000.00		80,000.00
School	4 %	Apr. 1, 1960		13,000.00		13,000.00
School	4¼%	Feb. 1, 1961		150,000.00		150,000.00
School	4¼%	Mar. 1, 1961		711,000.00	28,000.00	683,000.00
School	4¼%	Sept. 3, 1962		332,000.00		332,000.00
School	4½%	Apr. 1, 1963		95,000.00		95,000.00
School	4½%	May 1, 1963		136,000.00	10,000.00	126,000.00
School Refunding of 1940	3½%	Oct. 15, 1959		300,000.00	300,000.00	
School Refunding of 1940	3½%	May 1, 1961		26,000.00	26,000.00	
School Refunding of 1940	3½%	May 1, 1963		1,000.00	1,000.00	
School Refunding of 1940	3½%	Nov. 2, 1958		73,000.00	73,000.00	
School Refunding of 1940	3½%	Apr. 1, 1960		87,000.00	87,000.00	
TOTAL TERM BONDS				$2,443,000.00	$964,000.00	$1,479,000.00
SERIAL BONDS						
School	5½%	Apr. 1, 1945/1960	52,000.00 20,000.00	$ 852,000.00	$ 52,000.00	$ 800,000.00
School	4¼%	June 1, 1945 1946	37,000.00 31,000.00	68,000.00	37,000.00	31,000.00
School	4¾%	June 1, 1945/1956 1957	66,000.00 55,000.00	847,000.00	66,000.00	781,000.00
School	4½%	June 1, 1945/1956 1957	89,000.00 54,000.00	1,122,000.00	89,000.00	1,033,000.00
School	5 %	Oct. 1, 1945/1961 1962	89,000.00 33,000.00	1,546,000.00	89,000.00	1,457,000.00
School	4¼%	Oct. 1, 1945/1958 1959	30,000.00 18,000.00	438,000.00	30,000.00	408,000.00
School	5 %	Oct. 1, 1945/1956	25,000.00	300,000.00	25,000.00	275,000.00
School (Series "A")	4¾%	Dec. 1, 1945/1957 1958	39,000.00 17,000.00	524,000.00	39,000.00	485,000.00
School	5½%	Dec. 1, 1945/1955 1956	25,000.00 8,000.00	283,000.00	25,000.00	258,000.00
School	4¼%	Feb. 15, 1945/1955	3,000.00	33,000.00	3,000.00	30,000.00

ANALYSIS OF SCHOOL BONDS

January 1 to December 31, 1945

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1944	Cancelled or Provided for 1945	Outstanding December 31, 1945
SERIAL BONDS (Continued)						
School Refunding of 1940 (Series "A")	3½%	June 1, 1953	$ 10,000.00			
		1954	60,000.00			
		1955	17,000.00			
		1956	41,000.00	$ 430,000.00	$	$ 430,000.00
		1957/1958	112,000.00			
		1959	30,000.00			
		1960/1963	12,000.00			
School Refunding of 1940 (Series "C")	3¾%	June 1, 1953	42,000.00	48,000.00	.....	48,000.00
		1954	6,000.00			
School Refunding of 1940 (Series "B")	3½%	June 1, 1954	26,000.00	100,000.00	.....	100,000.00
		1955	74,000.00			
TOTAL SERIAL BONDS				$6,591,000.00	$ 455,000.00	$6,136,000.00
TOTAL SCHOOL BONDS				$9,034,000.00	$1,419,000.00	$7,615,000.00
				"C"		"C"

$ 455,000.00 "C-2"
528,000.00 "C-3"
436,000.00 "C-3"

$1,419,000.00

Exhibit "C-9"

MORTGAGES RECEIVABLE
and
RESERVE OF MORTGAGES RECEIVABLE

January 1 to December 31, 1945

	Mortgage	Reference	Reserve	Reference
Balances—December 31, 1944	$4,287.50	"C"	$4,287.50	"C"
Decreased by				
Collections by Current Account	1,037.50	"Contra"	1,037.50	"Contra"
Balances—December 31, 1945	$3,250.00	"C"	$3,250.00	"C"

Exhibit "C-10"

SEGREGATION OF CAPITAL ASSETS TO LIABILITIES

December 31, 1945

ASSETS	Amount of Assets	LIABILITIES							
		General Bonds Outstanding	School Bonds Outstanding	Reserve of Foreclosed Liens	Reserve of Mortgages Receivable	Unexpended Balances of Improvement Authorization	Reserve of Down Payment for Capital Improvements	Bonds and Notes Authorized but Not Issued	Reserve of Sinking Fund Surplus
Cash	$ 57,783.97	$	$	$	$	$ 7,783.97	$50,000.00	$	$
Estimated Proceeds of Bonds Authorized but Not Issued and Down Payments	175,000.00							175,000.00	
Sinking Fund Assets	3,273,325.35	1,711,000.00	1,479,000.00						83,325.35
Deferred Charges to Future Taxation—Bonded	35,607,500.00	29,471,500.00	6,136,000.00						
Deferred Charges to Future Taxation—Not Bonded	175,000.00					175,000.00			
Foreclosed Liens and Property Acquired by Deed	7,188,817.18			7,188,817.18					
Mortgages Receivable	3,250.00				3,250.00				
	$46,480,676.50	$31,182,500.00	$7,615,000.00	$7,188,817.18	$3,250.00	$182,783.97	$50,000.00	$175,000.00	$83,325.35

WATER DEPARTMENT EXAMINATION

FOR THE PERIOD

JANUARY 1 to DECEMBER 31, 1945

WATER OPERATING ACCOUNT

COMPARATIVE BALANCE SHEETS
as at
December 31, 1944 and December 31, 1945

	Reference	December 31, 1944	December 31, 1945	Increase or Decrease*
ASSETS				
Cash	"W-4"	$ 686,496.97	$ 737,311.16	$50,814.19
Accounts Receivable				
Consumers' Accounts	"W-5"	271,826.49	240,354.16	31,472.33*
Service to Other Systems	"W-5"	56,493.68	78,921.69	22,428.01
Water Lien Certificates	"W-5"	71,035.36	56,861.06	14,174.30*
Miscellaneous Accounts	"W-5"	1,633.27	1,813.76	180.49
Due from Current Account	"W-9"	1,377.22	918.35	458.87*
Inventory of Materials and Supplies	"W-6"	6,471.19	16,695.99	10,224.80
TOTALS		$1,095,334.18	$1,132,876.17	$37,541.99
LIABILITIES				
Current Liabilities				
Interest Accrued	"W-7"	$ 139,371.39	$ 134,866.04	$ 4,505.35*
Reserve of Deposits	"W-8"	4,175.00	2,075.00	2,100.00*
Refunds Payable	"W-10"	10.80	228.80	218.00
Surplus Revenue	"W-3"	542,939.78	600,141.32	57,201.54
SUB-TOTALS		$ 686,496.97	$ 737,311.16	$50,814.19
Reserve for Accounts Receivable				
Consumers' Accounts	"W-5"	271,826.49	240,354.16	31,472.33*
Service to Other Systems	"W-5"	56,493.68	78,921.69	22,428.01
Water Lien Certificates	"W-5"	71,035.36	56,861.06	14,174.30*
Miscellaneous Accounts	"W-5"	1,633.27	1,813.76	180.49
Reserve for Due from Current Account	"W-9"	1,377.22	918.35	458.87*
Reserve for Materials and Supplies	"W-6"	6,471.19	16,695.99	10,224.80
TOTALS		$1,095,334.18	$1,132,876.17	$37,541.99

Exhibit "W-1"

STATEMENT OF BUDGETARY REVENUES

January 1 to December 31, 1945

	Budget	Realized	Excess or Deficit*
Metered Charges, Repairs, Installations and Testings of Meters	$1,821,312.67	$2,025,690.49	$204,377.82
Municipal Service	75,000.00	75,000.00	.....
Miscellaneous	25,000.00	33,162.43	8,162.43
Penalties	10,000.00	9,931.61	68.39*
	$1,931,312.67	$2,143,784.53	$212,471.86
	"W-2"	$1,752,012.48"W-5"	"W-3"
		258,951.83"W-5"	
		75,000.00"W-5"	
		10,288.99"W-5"	
		20,114.12"W-5"	
		24,145.80"W-4"	
		1,377.22"W-9"	
		2,300.00"W-8"	
		$2,144,190.44	
	$ 376.12	"W-5"	
	4.89	"W-5"	
	24.24	"W-5"	
	.66	405.91"W-10"	
		$2,143,784.53	

Exhibit "W-2"

STATEMENT OF BUDGETARY EXPENDITURES

January 1 to December 31, 1945

	Budget	Paid or Charged	Enexpended Balances
Payment of Bonds	$ 288,000.00	$ 288,000.00	$ .....
Interest on Bonds	553,312.67	547,107.53	6,205.14
Capital Outlay	100,000.00	20,446.00	79,554.00
Operating	990,000.00	881,029.46	108,970.54
	$1,931,312.67	$1,736,582.99	$194,729.68
	"W-1"	$1,601,716.95 "W-4"	"W-3"
		134,866.04 "W-7"	
		$1,736,582.99	

STATEMENT OF SURPLUS REVENUE

January 1 to December 31, 1945

	Reference		
Balance—December 31, 1944	"W"		$542,939.78
Increased by			
Budgetary Operations of 1945			
Excess of Amounts Realized Over Budgetary Revenues Estimated	"W-1"	$212,471.86	
Unexpended Balances of Appropriations	"W-2"	194,729.68	407,201.54
			$950,141.32
Decreased by			
Prior Years Surplus Appropriated by City of Jersey City to Support 1945 General Budget	"W-4"		$350,000.00
Balance—December 31, 1945	"W"		$600,141.32

STATEMENT OF OPERATING CASH

January 1 to December 31, 1945

	Reference			
Balance—December 31, 1944	"W"			$ 686,496.97
Increased by				
Consumers Accounts Receivable	"W-5"		$1,752,012.48	
Water Lien Certificates	"W-5"		10,288.99	
Accounts Receivable—Service to Other Systems	"W-5"		258,951.83	
Accounts Receivable—City of Jersey City, N. J.	"W-5"		75,000.00	
Miscellaneous Accounts Receivable	"W-5"		20,114.12	
Building and Hose Permits		$ 910.00		
Tap Permits		2,263.50		
Rental of Property		355.00		
Interest on Delinquent Consumers' Accounts		9,932.27		
Interest on Mortgage Receivable		255.03		
Water Lien Deeds		3,671.24		
Old Outstanding Checks Cancelled		12.95		
Miscellaneous Income	"W-1"	6,745.81	24,145.80	
Received from Other Sections—Current	"W-9"		1,377.22	
Deposits	"W-8"		200.00	2,142,090.44
				$2,828,587.41
Decreased by				
Budgetary Expenditures	"W-2"		$1,601,716.95	
Interest Accrued December 31, 1944	"W-7"		139,371.39	
Surplus Appropriated by City of Jersey City, N. J.	"W-3"		350,000.00	
Refunds Payable	"W-10"		187.91	2,091,276.25
Balance—December 31, 1945	"W"			$ 737,311.16

STATEMENT OF ACCOUNTS RECEIVABLE AND RESERVES OF ACCOUNTS RECEIVABLE

January 1 to December 31, 1945

Consumers	Accounts Receivable	Reference	Reserves of Accounts Receivable	Reference
Balances—December 31, 1944	$ 271,826.49	"W"	$ 271,826.49	"W"
Increased by				
Billings	1,720,164.03	"Contra"	1,720,164.03	"Contra"
Refunds Payable	376.12	"W-10"	376.12	"W-1"
	$1,992,366.64		$1,992,366.64	
Decreased by				
Collections	1,752,012.48	"W-4"	1,752,012.48	"W-1"
Balances—December 31, 1945	$ 240,354.16	"W"	$ 240,354.16	"W"
Service to Other Systems				
Balances—December 31, 1944	$ 56,493.68	"W"	$ 56,493.68	"W"
Increased by				
Billings	281,379.84	"Contra"	281,379.84	"Contra"
	$ 337,873.52		$ 337,873.52	
Decreased by				
Collections	258,951.83	"W-4"	258,951.83	"W-1"
Balances—December 31, 1945	$ 78,921.69	"W"	$ 78,921.69	"W"
City of Jersey City, N. J.				
Billings	$ 75,000.00	"Contra"	$ 75,000.00	"Contra"
Collections	75,000.00	"W-4"	75,000.00	"W-1"
Water Lien Certificates				
Balances—December 31, 1944	$ 71,035.36	"W"	$ 71,035.36	"W"
Increased by				
Billings	3,590.61	"Contra"	3,590.61	"Contra"
Refunds Payable	24.24	"W-10"	24.24	"W-1"
	$ 74,650.21		$ 74,650.21	
Decreased by				
Collections	10,288.99	"W-4"	10,288.99	"W-1"
Collections by Current Account	747.95	"W-9"	747.95	"W-9"
Transfer to Deeds	6,752.21	"WC-6"	6,752.21	"WC-6"
Balances—December 31, 1945	$ 56,861.06	"W"	$ 56,861.06	"W"
Miscellaneous				
Balances—December 31, 1944	$ 1,633.27	"W"	$ 1,633.27	"W"
Increased by				
Billings	20,289.72	"Contra"	20,289.72	"Contra"
Refunds Payable	4.89	"W-10"	4.89	"W-1"
	$ 21,927.88		$ 21,927.88	
Decreased by				
Collections	20,114.12	"W-4"	20,114.12	"W-1"
Balances—December 31, 1945	$ 1,813.76	"W"	$ 1,813.76	"W"

MATERIALS AND SUPPLIES AND RESERVE FOR MATERIALS AND SUPPLIES

January 1 to December 31, 1945

	Materials and Supplies	Reference	Reserve for Materials and Supplies	Reference
Balances—December 31, 1944	$ 6,471.19	"W"	$ 6,471.19	"W"
Increased by Purchase	30,642.32	"Contra"	30,642.32	"Contra"
	$37,113.51		$37,113.51	
Decreased by				
Additions to Fixed Capital	$ 878.74	"WC-3"	$ 878.74	"WC-1"
Repairs to Distribution Mains	4,393.68	"Contra"	4,393.68	"Contra"
Used for Billings to Consumers, Water Lien Certificates and Miscellaneous Accounts	15,145.10	"Contra"	15,145.10	"Contra"
	$20,417.52		$20,417.52	
Balances—December 31, 1945	$16,695.99	"W"	$16,695.99	"W"

January 1 to December 31, 1945

Exhibit "W-7"

	Reference	
Interest Accrued		
Balance—December 31, 1944	"W"	$139,371.39
Increased by		
Reserve from 1945 Budgetary Appropriations	"W-2"	134,866.04
		$274,237.43
Decreased by		
Payments During 1945	"W-4"	139,371.39
Balance—December 31, 1945	"W"	$134,866.04

Exhibit "W-8"

Reserve for Deposits		
Balance—December 31, 1944	"W"	$ 4,175.00
Increased by		
Collections	"W-4"	200.00
		$ 4,375.00
Decreased by		
Transfer to Undistributed Adjustment Balances	"W-1"	2,300.00
Balance—December 31, 1945	"W"	$ 2,075.00

Exhibit "W-9"

DUE FROM CURRENT ACCOUNT AND RESERVE FOR DUE FROM CURRENT ACCOUNT

January 1 to December 31, 1945

	Due from Current Account	Reference	Reserve for Due from Current Account	Reference
Balances—December 31, 1944	$1,377.22	"W"	$1,377.22	"W"
Increased by				
Collections by Current Account for Water Lien Certificates	747.95	"W-5"	747.95	"W-5"
Collections by Current Account for Interest from Other Sources	170.40	"Contra"	170.40	"Contra"
	$2,295.57		$2,295.57	
Decreased by				
Collections from Current Account	1,377.22	"W-4"	1,377.22	"W-1"
Balances—December 31, 1945	$ 918.35	"W"	$ 918.35	"W"

REFUNDS PAYABLE

January 1 to December 31, 1945

	Reference	
Balance —December 31, 1944	"W"	$ 10.80
Increased by		
Consumers' Accounts Receivable	"W-5"	376.12
Miscellaneous Accounts Receivable	"W-5"	4.89
Water Lien Certificates	"W-5"	24.24
Interest	"W-1"	.66
		$416.71
Decreased by		
Payments	"W-4"	187.91
Balance—December 31, 1945	"W"	$228.80

COMPARATIVE BALANCE SHEETS — WATER CAPITAL ACCOUNT
as at
December 31, 1944 and December 31, 1945

	Reference	December 31, 1944	December 31, 1945	Increase or Decrease*
ASSETS				
Fixed Assets	"WC-3"	$24,554,003.75	$24,575,328.49	$ 21,324.74
Less: Amortization Reserve	"WC-4"	7,491,926.22	7,860,556.15	368,629.93
SUB-TOTALS		$17,062,077.53	$16,714,772.34	$ 347,305.19*
Water Lien Deeds	"WC-6"	19,266.53	22,843.27	3,576.74
TOTALS		$17,081,344.06	$16,737,615.61	$ 343,728.45*
LIABILITIES				
Bonded Debt	"WC-2"	$11,866,254.72	$11,495,000.00	$ 371,254.72*
Less: Sinking Funds	"WC-5"	4,255,537.60	6,831,366.16	2,575,828.56
		$ 7,610,717.12	$ 4,663,633.84	$2,947,083.28*
Reserve for Sinking Fund Surplus	"WC-5"	.....	80,366.16	80,366.16
Capital Surplus	"WC"	9,451,360.41	11,970,772.34	2,519,411.93
SUB-TOTALS		$17,062,077.53	$16,714,772.34	$ 347,305.19*
Reserve for Water Lien Deeds	"WC-7"	19,266.53	22,843.27	3,576.74
TOTALS		$17,081,344.06	$16,737,615.61	$ 343,728.45*

STATEMENT OF CAPITAL SURPLUS

January 1 to December 31, 1945

	Reference	
Balance—December 31, 1944	"WC"	$ 9,451,360.41
Increased by		
Increase to Fixed Capital by Expenditure of Operating Cash	"WC-3"	20,446.00
Increase to Fixed Capital by Use of Materials and Supplies	"W-6"	878.74
Sinking Fund Increments During 1945	"WC-5"	2,578,717.12
		$12,051,402.27
Decreased by		
Transfer to Amortization Reserve to Make Total Increase to Reserve During 1945 Equal to 1½% of Fixed Assets at December 31, 1945	"WC-4"	80,629.93
Balance—December 31, 1945	"WC"	$11,970,772.34

ANALYSIS OF BONDED DEBT

January 1 to December 31, 1945

Purpose	Interest Rate	Date of Maturity	Amount Maturing Annually	Outstanding December 31, 1944	Provided for	Outstanding December 31, 1945
TERM BONDS						
Funded	4½%	Oct. 1, 1961	$	$ 6,751,000.00	$	$ 6,751,000.00
Water Refunding of 1940	3½%	Oct. 1, 1961	.....	83,254.72	83,254.72	.....
TOTAL TERM BONDS				$ 6,834,254.72	$ 83,254.72	$ 6,751,000.00
SERIAL BONDS						
Funded	4¼%	June 1, 1945/1959	24,000.00	$ 518,000.00	$ 24,000.00	$ 494,000.00
		1960/1965	25,000.00			
		1966	8,000.00			
Funded	4½%	June 1, 1945/1946	47,000.00	877,000.00	47,000.00	830,000.00
		1947/1962	48,000.00			
		1963	15,000.00			
Funded	4¾%	June 1, 1945/1961	53,000.00	908,000.00	53,000.00	855,000.00
		1962	7,000.00			
Funded	5½%	Aug. 1, 1945/1959	92,000.00	1,466,000.00	92,000.00	1,374,000.00
		1960	86,000.00			
Funded	5½%	Sept. 1, 1945/1959	48,000.00	754,000.00	48,000.00	706,000.00
		1960	34,000.00			
Funded	4½%	Sept. 1, 1945/1962	13,000.00	234,000.00	13,000.00	221,000.00
Funded	4¼%	Oct. 1, 1945/1955	8,000.00	208,000.00	8,000.00	200,000.00
		1956/1968	9,000.00			
		1969	3,000.00			
Funded	5 %	Oct. 1, 1945/1961	3,000.00	67,000.00	3,000.00	64,000.00
		1962/1969	2,000.00			
TOTAL SERIAL BONDS				$ 5,032,000.00	$288,000.00	$ 4,744,000.00
TOTAL BONDS				$11,866,254.72	$371,254.72	$11,495,000.00
				"WC"		"WC"

$288,000.00 "WC-4"
83,254.72 "WC-5"

$371,254.72

LIBRARY

January 1 to December 31, 1945

	Reference	
FIXED ASSETS		**Exhibit "WC-3"**
Balance—December 31, 1944	"WC"	$24,554,003.75
Increased by		
Transfer of Materials and Supplies	"W-6"	878.74
Expenditures of Operating Cash	"WC-1"	20,446.00
Balance—December 31, 1945	"WC"	$24,575,328.49
AMORTIZATION RESERVE		**Exhibit "WC-4"**
Balance—December 31, 1944	"WC"	$ 7,491,926.22
Increased by		
Serial Bonds Provided for	"WC-2"	288,000.00
Transfer from Capital Surplus to Make Total Additions for Year Equal to 1½% of Fixed Capital at December 31, 1945	"WC-1"	80,629.93
Balance—December 31, 1945	"WC"	$ 7,860,556.15
SINKING FUNDS		**Exhibit "WC-5"**
Balance—December 31, 1944	"WC"	$ 4,255,537.60
Increased by		
Increments Credited to Capital Surplus	"WC-1"	2,578,717.12
Increments Credited to Reserve for Sinking Fund Surplus	"WC"	80,366.16
		$ 6,914,620.88
Decreased by		
Term Bonds Retired	"WC-2"	83,254.72
Balance—December 31, 1945	"WC"	$ 6,831,366.16
WATER LIEN DEEDS		**Exhibit "WC-6"**
Balance—December 31, 1944	"WC"	$ 19,266.53
Increased by		
Billings	"WC-7"	495.77
Transfer from Certificates	"W-5"	6,752.21
		$ 26,514.51
Decreased by		
Collections by Operating Account	"WC-7"	3,671.24
Balance—December 31, 1945	"WC"	$ 22,843.27
RESERVE OF WATER LIEN DEEDS		**Exhibit "WC-7"**
Balance—December 31, 1944	"WC"	$ 19,266.53
Increased by		
Billings	"WC-6"	495.77
Transfer from Certificates	"W-5"	6,752.21
		$ 26,514.51
Decreased by		
Collections by Operating Account	"WC-6"	3,671.24
Balance—December 31, 1945	"WC"	$ 22,843.27

Exhibit "WC-8"

SEGREGATION OF CAPITAL ASSETS TO LIABILITIES

December 31, 1945

		LIABILITIES				
ASSETS	Amount of Assets	Amortization Reserve	Bonded Debt	Surplus	Reserve for Water Lien Certificate	Reserve for Sinking Fund Surplus
Fixed Assets	$24,575,328.49	$7,860,556.15	$ 4,744,000.00	$11,970,772.34	$	$ .....
Sinking Funds	6,831,366.16	.....	6,751,000.00	.....	.....	80,366.16
Water Lien Deeds	22,843.27	.....	.....	.....	22,843.27	.....
	$31,429,537.92	$7,860,556.15	$11,495,000.00	$11,970,772.34	$22,843.27	$80,366.16

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